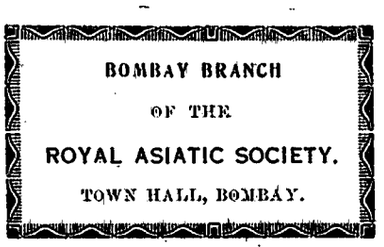
Resolution reviewing
the Reports on the working of
Municipalities in Bengal
1909-10 to 1915-16

00133045



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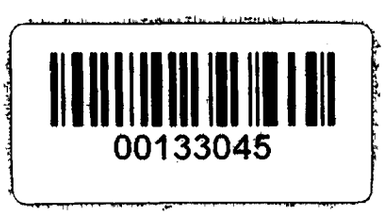
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MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

133045

DURING THE YEAR

1909-1910.

1915-16

7/11/3

Calcutta:

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

No. 39 M.

CALCUTTA, THE 10TH JANUARY 1911.

FROM H. WHEELER, ESQ., C.I.E., I.C.S.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
EDUCATION DEPARTMENT.

SIR,

I AM directed to forward the accompanying Resolution recorded by the Lieutenant-Governor on the working of the municipalities in Bengal during the year 1909-10, together with the prescribed statements.

I have the honour to be,

SIR,

Your most obedient servant,

H. WHEELER,

Secretary to the Government of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 5TH JANUARY 1911.

RESOLUTION No. 28 M.

READ—

Reports from the Commissioners of divisions on the working of municipalities in Bengal (except Calcutta) during the year 1909-10.

THE number of municipalities in the province during the year was 130, as compared with 128 in 1908-09. Two new municipalities were created at Dhulian in the district of Murshidabad, and at Madhupur in the Sonthal Parganas, respectively. No accounts have been submitted in respect of the latter municipality for the year under report, since taxation in it did not take effect before the 1st April 1910.

'2. *Results of elections held during the year.*—General elections of Commissioners were held in 53 municipalities, at which the percentage of attendance of voters ranged from 92·6 in one ward of the North Dum Dum Municipality, to less than 3 in three wards of the Monghyr Municipality, but in the Burdwan and Presidency Divisions it is reported generally that the elections were keenly contested. In several municipalities, however, notably in Kurseong, no interest whatever was evinced in the election. In the Patna Municipality votes are said to have been bought openly, but it is not clear whether any seats were actually secured by this means. Any Commissioner whose election had been characterised by such practices would appear to have been guilty of "disgraceful conduct" within the meaning of section 19 of the Act (III of 1884), and enquiry will be made why action was not taken accordingly for his removal.

A material extension of the elective system has been effected since the close of the year, and the names of 18 municipalities have been removed from the first Schedule to the Act, which specifies the localities in which the Commissioners are appointed by the Local Government.

3. *Number of meetings and attendance of Commissioners.*—The total number of meetings held was 2,121, of which 130 were adjourned, but seven municipalities held less than one meeting a month. On the whole the attendance of Commissioners at meetings was fairly satisfactory.

4. *Number of rate-payers.*—The total number of rate-payers rose from 418,105 to 420,364, the new municipality of Dhulian contributing 1,492 to the increase. There were also noticeable additions in Darbhanga (981) and Bihar (938), the increase in the latter instance being due to the inclusion of a new area within the municipal limits. The South Suburban Municipality, where some holdings in the municipality were purchased by the Commissioners for the Port of Calcutta, returned a decrease of 530 rate-payers, while in Bhagalpur the exclusion of a village which had previously been wrongly assessed accounted for a fall of 598.

5. *Assessment and taxation.*—In 54 municipalities, and in portions of the South Dum Dum, South Barrackpore, Bhadreswar, Bettiah, Darbhanga and Deoghur Municipalities, the method of taxation adopted was that of a rate on holdings. In 68 municipalities, and in the remaining portions of the six municipalities referred to, the tax on persons was in force. Neither the tax on persons nor the rate on holdings is in force in Sambalpur, where an octroi is levied. As regards special rates a latrine rate was levied in 96 municipalities, a water rate in 14, and a lighting rate in 4, there having been no change in this respect since the previous year. The average incidence of taxation for the whole province was Re. 1-8-10, as compared with Re. 1-8-7 in 1908-09, but

it varies considerably in different divisions as shown by the following figures :—

Division.	Incidence of taxation per head of population. Rs. A. P.
Burdwan	2 4 9
Presidency	1 12 5
Patna	0 13 4
Tirhut	0 13 9
Bhagalpur	1 15 0
Orissa	1 2 3
Chota Nagpur	0 15 6

In Bhagalpur the inclusion of the Darjeeling and Kurseong Municipalities, where the incidence is high, affects the divisional figures, but, *primâ facie*, the burden of taxation in Patna and Tirhut as compared with Bhagalpur, and in the Presidency as compared with the Burdwan Division, would appear to be unduly light, and the following remarks of the Commissioner of the Presidency Division are of interest, since the tendency to exercise leniency in assessment is not confined to his charge :—

"In his report for the year the Magistrate of the 24-Parganas emphasises the fact that in some of the municipalities the amounts realised by the rates levied barely exceeds the amounts which the tax-payers would have to pay under the *chaukidari* system, and in this connection he specially mentions the municipalities of North Dum-Dum, Gobardanga, Basirhat, Baduria and Taki in his district. The same remarks apply also to the municipalities of Meherpur, Chakdah, Kandi, Dhulian, Kotechandpur, Mahespur and Debhatta in other districts. The tendency in the *mufassal* municipalities appears to be to keep down the rates of taxation as much as possible, the reason being that in most of them assessments are fixed by the Municipal Commissioners themselves. There is no doubt too that assessments, wherever they are revised by independent paid assessors, tend to substantially increase the revenue, but even then committees appointed to dispose of appeals frequently reduce such assessments as far as possible. The case of Santipur may be mentioned as an instance of the kind. The financial position of North Dum Dum is at present very critical. The income of this municipality depends to a great extent on cart registration fees, and these are likely to decrease considerably owing to the extension of the Patipukur Railway. The general assessment of the municipality, made in the year under report, brought in an insignificant increase of Rs. 217 only. An examination of details by the Magistrate disclosed so many instances of inequitable and inadequate assessments that the Municipal Commissioners have been directed to take action under sections 91 to 94 of the Act, with a view to increase their income by proper assessments.

The average incidence of Municipal taxation per head of population for the whole division was Re. 1-12-5 against Re. 1-10-8 in the preceding year. This points to some improvement in assessment. The incidence ranged from Rs. 6 per head in Cossipore-Chitpur to annas 3-2 in Dhulian, and was below annas 8 in five municipalities as against three in the preceding year. This would appear to show that the tendency to maintain unreasonably low rates of taxation is increasing among the *mufassal* municipalities in this division."

6. *Revision of assessment.*—The assessment was revised during the year in 65 municipalities, and the most noticeable instances of an increased revenue being thus secured were in the following towns :—

	Increase of revenue. Rs.
Muzaffarpur	15,089
Howrah	11,923
* Ranchi	11,228
Kurseong	6,005
Asansol	4,892
Titagarh	4,881
Santipur	4,101
Midnapore	3,840
Purulia	3,802
Berhampore	3,558

In Muzaffarpur the revision was made by a Sub-Deputy Collector specially appointed by Government, and the results amply justified this course. In Santipur reductions made on appeal largely nullified the advantages of revision, and the Commissioner is enquiring into the special circumstances of the case, but assuming that a trustworthy assessor is appointed in the first instance, the Lieutenant-Governor in Council would impress upon municipalities

* Subject to revision on appeal.

the undesirability of lenient interference with his subsequent proposals. The Arrah Municipality again postponed its revision pending the completion of the drainage scheme, and the expediency of this course is open to considerable question. In any case it destroys the claim, which on a previous occasion was advanced for special assistance in respect of the drainage and flushing projects in recognition of the voluntary contributions made by the rate-payers to the former.

7. *Collections.*—The percentage of the total collections on the current demand (97·4) was practically the same as in the preceding year (97·5). There was a marked improvement in the Orissa and Presidency Divisions (of 7·2 and 4 per cent., respectively), but in the Burdwan Division the percentage declined by 5·3, and the progress made in the previous year was not maintained. Of individual municipalities those showing the best results were Jajpur (116·0), North Barrackpur (106·5), North Dum Dum (106·4), Satkhira (106·1) and Naihati (105·3). The Garulia Municipality succeeded in collecting the entire amount of its demand, and showed neither remissions nor outstandings at the close of the year. The percentage of collection was lowest in Balasore, being 79·6 as against 68 in 1908-09, but this is apparently the sequel to the confusion into which the accounts had been allowed to fall. Only 20 municipalities were able to show collections of cent per cent and over, although this result is better than in the preceding year, when there were only 13 such cases. The collections in Howrah declined from 105·1 to 97·7, of which no explanation has been given. The poor percentage in Arrah (85·0) was caused by abstention from coercive measures pending the realisation of voluntary subscriptions promised towards the drainage scheme and in return for the acquiescence of the rate-payers in the demolition of platforms over the drains without compensation, but the excuse of the collection of subscriptions was alleged in 1908-09 also, and the efficient management of the ordinary municipal affairs should not be interfered with indefinitely on this account. Of the state of the collections in the Burdwan Municipality both the Commissioner and the District Magistrate speak in terms of condemnation, and out of the arrear and current demand of Rs. 1,37,025, only Rs. 99,682 was collected, while Rs. 2,638 was remitted, leaving an outstanding balance of Rs. 34,705, equivalent to approximately one-third of the annual demand. The Lieutenant-Governor in Council trusts that no time will be lost in remedying this discreditable state of affairs, which was remarked upon in the Resolution dealing with the report for 1908-09 also. What is unrealisable of these outstandings should be remitted, after enquiry, without delay; what is realisable should be collected. The accumulation of arrears to this extent merely hampers the administration and offers facilities for fraud. It is hoped that the municipalities named in the margin, all of which have been criticised by the local officers in this respect, will show improved results during the current year. The aggregate outstanding balance in all municipalities fell from Rs. 2,11,201 during the previous year to Rs. 1,86,675, representing 5·0 per cent. of the current demand, while the percentages of total remission on current demand was 2·9. The highest percentages were returned from Jajpur (14·8) and Monghyr (13·1), but it is preferable that the accounts should once and for all be cleared of old outstandings, rather than that demands of which the collection is hopeless should be carried over from year to year.

Bankura.
Kharar.
Hooghly.
Serampore.
Buxar.
Siwan.
Motihari.
Darbhanga.
Samastipur.
Chapra.
Revelganj.
Monghyr.
Ranchi.

8. *Income and expenditure.*—The total receipts of the municipalities in the province, including the opening balances, amounted to Rs. 80,82,914, as compared with Rs. 73,73,133 in 1908-09. The increase occurred chiefly under the following heads and to the extent noted. It will be seen that the growth under the head of rates and taxes was comparatively small:—

	Rs.
Opening balance	2,59,465
Municipal rates and taxes	66,883
Revenue derived from municipal property and powers ...	1,02,343
Sources other than taxation—	
Grants and contributions	1,41,885
Loans and advances	1,52,226

The total disbursements amounted to Rs. 62,16,193, as against Rs. 57,88,710 in the preceding year. The increase was chiefly under the head of drainage, capital outlay (Rs. 1,87,378), water-supply, capital outlay (Rs. 90,366), hospitals and dispensaries (Rs. 45,691) and advances (other than permanent advances) Rs. 1,57,729.

9. *Closing balances.*—The aggregate closing balances rose from Rs. 15,84,423 in 1908-09, to Rs. 18,66,721 at the close of 1909-10. The bulk of this increase represents the unspent balances of loans and contributions received by different municipalities from Government. The largest balances were held by the municipalities of Howrah (Rs. 2,60,839), Darjeeling (Rs. 1,48,456), Monghyr (Rs. 1,14,789), and Burdwan (Rs. 1,13,385). The large balance in Burdwan was due chiefly to the receipt of a contribution from Government of Rs. 50,000 for drainage, and to a payment of Rs. 40,000 on account of the sale-proceeds of the old dispensary building. The large balance in Monghyr was due mostly to the grant of Rs. 1,00,000 from Government towards the drainage scheme of the town.

10. *Income (Rs. 65,02,903).*—The total income of the year, excluding the heads of "Opening balance" and "Extraordinary and debt," amounted to Rs. 53,77,648, showing an increase of Rs. 2,98,090 over the figures of the preceding year. Details of the main items of income are given below.

11. *Tax on houses and lands (Rs. 14,82,375).*—The increase under this head amounts to Rs. 53,339, the bulk of which was contributed by the municipalities of Cossipore-Chitpur (Rs. 22,491), Khagole (Rs. 10,423), Kurseong (Rs. 4,413), Asansol (Rs. 4,220), Titagarh (Rs. 3,957), Chapra (Rs. 3,371) and Berhampore (Rs. 2,891). Howrah shows a decrease under this head of nearly Rs. 20,000, of which no explanation is given.

12. *Tolls on roads and ferries (Rs. 98,472).*—The income under this head shows a decline of Rs. 1,109, which is in continuation of a fall of Rs. 3,526 in the preceding year. The only marked fluctuations were in Bhagalpur, where Rs. 5,000 was gained by the re-settlement of the Bhagalpur ferry with local farmers, in place of the Bengal and North-Western Railway, at a rent of Rs. 15,000, and in Muzaffarpur, where Rs. 4,995 was lost, mainly on the settlement of the Akhara ferry.

13. *Water-rate (Rs. 4,13,624).*—As in 1908-09, this rate was levied in 14 municipalities, and the total receipts show a small increase of Rs. 6,728. The increase was marked in Cossipore-Chitpur (Rs. 8,762), Maniktala (Rs. 5,714), and Berhampore (Rs. 3,463). There was, on the other hand, a decrease of Rs. 15,977 in Howrah, and the administration of the water-works in this municipality has recently been severely criticised by the Sanitary Board. House connections have been given on a lavish scale, unprovided with meters, and complaints are now arising as to the adequacy of the supply to meet the demands upon it. The matter forms the subject of special enquiry.

14. *Lighting rate (Rs. 1,49,103).*—This rate is levied only in the four municipalities of Howrah, Cossipore-Chitpur, Maniktala and Darjeeling. The apparent falling off in the receipts, as compared with those of the preceding year, by Rs. 40,348, is due to a change in the accounts. The Darjeeling Municipality has credited the receipts from this source, amounting to Rs. 43,896, to a new head "Electric Light Installation," and these have been shown in column 35 (*b*) of Form II, headed "Other fees."

15. *Conservancy (including scavenging and latrine rates) (Rs. 8,46,779).*—The income under this head showed a small increase of Rs. 24,091, mainly in the Presidency Division (Rs. 9,961). The receipts from the sale of night soil and the disposal of refuse and street sweepings rose from Rs. 2,754 to Rs. 7,089, and it is satisfactory to find that more attention is being given to this source of income, although there is still room for further expansion of the revenue under this head. The Cuttack Municipality appears to have derived some income in this manner, but the receipts have apparently been merged in the figures shown under "Conservancy," instead of being separately shown in column 35 (*a*) in Form II, as directed in paragraph 15 of last year's Resolution.

16. *Income from the tax on persons according to their circumstances and property and the tax on professions and trades.*—The receipts from these taxes rose from Rs. 3,55,309 and Rs. 62,470, respectively to Rs. 3,67,163 and

Rs. 67,747. Under the former head there was an increase in all divisions except Tirhut and Bhagalpur.

17. *Receipts under the Hackney Carriage Act.*—This Act is now in force in 60 municipalities, and the realisations under it amounted to Rs. 11,099. In many towns veterinary assistants are now employed, and where their services are available, municipalities would do well to utilise their advice in various points connected with the care of animals, which must arise in the administration of the law.

18. *Grants from Provincial and Local Funds and contributions from private individuals (Rs. 10,36,444).*—The net increase under this head, which amounted to Rs. 1,41,885, was mainly due to Government grants and private subscriptions for the water-supply and drainage schemes of Monghyr town (Rs. 1,10,815). Government made large grants during the year to Monghyr (Rs. 1,00,000 for a drainage scheme), Burdwan (Rs. 50,000 for drainage), Jessore (Rs. 44,000 for water-supply), Bhatpara (Rs. 30,000 for drainage), Arrah (Rs. 25,000 for drainage) and Titagarh (Rs. 20,000 for drainage). It is to be regretted that there were few striking instances of private liberality during the year, but Babu Laldhari Singh and his brothers, zamindars of Dharahra in Patna, made a donation of Rs. 20,000 to the Patna Municipality towards the Bankipore Hospital. The proprietress of the seven annas Tikari Raj also made a free gift of land, valued at Rs. 13,000, for the site of the pumping station for the Gaya water-works, and Chotey Nawab of Guzri and Khan Bahadur Shah Kamal of Lodikatra, respectively, made donations of Rs. 5,000 towards the Patna flushing scheme. The local mills subscribed Rs. 9,733 towards the Bhatpara drainage project.

19. *Expenditure—Office and collection establishment (Rs. 3,69,114).*—The expenditure under this head declined from 8·0 per cent. on the total ordinary expenditure to 7·4. The highest percentage (39·7) was in the new municipality of Dhulian, where it is attributed to the difficulty of securing suitable men on low pay, but a reduction should be effected as soon as matters are in working order. The proportionate expenditure on this account was lowest in the Monghyr Municipality (1·7), but it was also satisfactorily small in the municipalities of Motihari (3·3), Berhampore (3·4), and Arrah (3·9).

20. *Prevention of fire (Rs. 38,581).*—The expenditure under this head was mainly incurred in the municipalities of Howrah (Rs. 13,502) Cossipore-Chitpur (Rs. 17,688), Garden Reach (Rs. 2,916), Maniktala (Rs. 1,750) and Darjeeling (Rs. 1,154). In comparison with the expenditure of the previous year there was an increase of Rs. 4,720.

21. *Lighting (Rs. 3,11,659).*—The expenditure under this head rose by Rs. 47,101, and now represents 6·4 per cent of the total ordinary expenditure, as compared with 6·0 per cent. in the preceding year. With reference to the remarks in the Resolution of the previous year regarding the importance of street lighting, it is represented that municipalities containing extensive tracts, largely of a rural character, cannot provide for the proper lighting of the streets and roads without neglecting more important and pressing local requirements, but it cannot even as yet be said as regards the more thickly-populated urban areas that they are as well lighted as is desirable, and it is upon these that attention should first be concentrated.

22. *Water-supply (Rs. 5,18,033).*—The expenditure under capital outlay increased by Rs. 90,366, while that under establishment repairs, etc., decreased by Rs. 6,175. The most conspicuous instance of additional expenditure was in the Bhagalpur Division, where the total expenditure incurred rose from Rs. 1,54,629 to Rs. 2,40,694; of which the execution of the Monghyr water-works scheme was responsible for a capital outlay of Rs. 1,84,650. Sanction has been accorded to important projects for the improvement of the water-supply at Hooghly-Chinsura and Serampore at an estimated cost of Rs. 4,53,118 and Rs. 1,10,000, respectively. Other important schemes which have received the approval of Government were at Naihati (Rs. 19,191), Jessore (Rs. 1,35,000), and Kurseong (Rs. 61,950). The total expenditure under this head in the Orissa Division (Rs. 10,821) was regrettably small, but in Chota Nagpur it was even less (Rs. 5,925).

23. *Drainage* (*Rs. 5,39,375*).—There was an increase of expenditure under "Capital outlay" (Rs. 1,87,378) and a decrease under "Maintenance" (Rs. 7,591). The municipalities which incurred the largest expenditure under the former head were: Howrah (Rs. 1,14,237), Titagarh (Rs. 82,058), Arrah (Rs. 77,123) and Puri (Rs. 31,308). A number of drainage schemes in the Burdwan and Presidency divisions were in various stages of preparation and progress, and the Monghyr drainage scheme was finally approved by Government in February 1910. The Kishanganj project, which was partly approved by Government, has been delayed for further enquiries concerning the outfall. A drainage scheme for Burdwan and partial schemes, for Berhampore, Bhatpara and Bankura were also sanctioned. The cost of the Hooghly-Chinsura scheme, as a whole (Rs. 8,79,453) being prohibitive, it is proposed to undertake the work piecemeal. The preparation of the Jessore scheme was completed during the year, at an estimated cost of Rs. 4,10,368, but the Municipal Commissioners have declared their inability to provide funds, and the possibility of a less ambitious plan is being considered. Similarly at Ranaghat, the drainage scheme having been found to be beyond the resources of the municipality, a less costly project is under the consideration of the Sanitary Engineer. Drainage schemes for Bhagalpur and Sahebganj are under preparation, and the execution of the drainage scheme of the Arrah Municipality was commenced. It is satisfactory that some progress was made in this respect in the hitherto backward division of Chota Nagpur. Schemes have been sanctioned for Hazaribagh and Daltonganj, and in Ranchi estimates have been framed.

24. *Conservancy, including road cleaning, road watering and latrines* (*Rs. 14,30,805*).—There were no noticeable fluctuations in the outlay under this head. The largest expenditure was incurred in Howrah (Rs. 2,12,757), Darjeeling (Rs. 1,12,446) and Cossipore-Chitpur (Rs. 84,128). In the Darjeeling Municipality Rs. 62,064 was expended in connection with the sewage scheme, which will, however, depend for its completion upon the experience gained of the working of septic tanks, of which one installation has been erected.

25. *Hospitals and Dispensaries* (*Rs. 6,18,162*).—There was an increase of expenditure under this head amounting to Rs. 45,691, which was shared by the Presidency, Tirhut, Bhagalpur and Orissa Divisions. At Kurseong Rs. 60,398 was spent on the construction of new hospital buildings, and in the Tirhut Division in particular the Commissioner reports that praiseworthy progress was made.

26. *Plague charges* (*Rs. 41,714*).—In comparison with the figures for 1908-09, the expenditure under this head fell by Rs. 12,440, mainly in the Patna Division (Rs. 12,763), where the severity of the disease was appreciably less than in previous years.

27. *Public Works* (*Rs. 7,57,061*).—The expenditure under this head shows a small decrease of Rs. 4,237, as compared with 1908-09. The expenditure on roads declined from Rs. 6,04,371 to Rs. 5,63,083, or by 6·8 per cent., while the expenditure on buildings rose from Rs. 55,989 to Rs. 91,973. The expenditure of the Howrah Municipality on roads was reduced by Rs. 47,840, which mainly accounts for the net decrease. The roads in Berhampore, Suri, Midnapore and Serampore are reported to have been neglected, while those in Hooghly-Chinsura are spoken of by the Divisional Commissioner as a discredit to the municipality. The Muzaffarpur Municipality appears to have effected economies (Rs. 8,014) mainly at the expense of its roads, while in Arrah the insufficient excuse is alleged for neglect that the energies of the municipal officers were absorbed by the drainage scheme which was in hand.

28. *Public instruction* (*Rs. 1,57,567*).—The total expenditure rose by Rs. 6,584, as compared with the previous year. The Burdwan Division showed an increase of Rs. 7,843, mainly on account of the employment of additional lecturers in the Midnapore College and to the repairs and equipment of its library. The ratio of expenditure on primary education to the total ordinary income of the municipalities varied from 13·3 in Roserah to ·006 in Howrah. In Government Circular No. 20M., dated the 1st April 1910, the

rule requiring municipalities to incur expenditure on primary education equal to 3·2 per cent. of their ordinary income was withdrawn, although Divisional Commissioners were directed to see that provision approximating to that standard was made in the municipal budgets.

29. *Loans.*—Thirty-eight municipalites were in debt at the close of the year, and their total indebtedness, after deducting the balance of the Sinking Fund investments, amounted to Rs. 39,97,210 as compared with Rs. 38,89,909 in 1908-09. The largest outstanding liabilities were those of Howrah (Rs. 21,62,572), Darjeeling (Rs. 5,88,245), Bhagalpur (Rs. 3,17,797) and Patna (Rs. 2,31,317). Ten municipalities received loans during the year, namely, Howrah (Rs. 1,66,000 for drainage), Darjeeling (Rs. 30,000 for the reconstruction of certain barracks), Bhatpara (Rs. 20,000 for drainage), Hooghly-Chinsura (Rs. 15,000 for roads), Titagarh (Rs. 10,000 for drainage), Bhagalpur (Rs. 10,000 for improvements to the water-works), Tollyganj (Rs. 7,000 for the extension of the filtered water-supply), Balasore (Rs. 5,000 for the repair of roads, bridges and culverts), Naihati (Rs. 5,000 for the extension of the filtered water-supply), and Giridih (Rs. 1,300 for an office building).

30. On the 31st March 1910, 82 municipalities had outstanding liabilities on account of unpaid bills and unfinished works amounting to Rs. 1,35,567, which represents 4·2 per cent. of their current demand. The largest debtor (Rs. 18,617) was Berhampore, where, however, the liabilities were somewhat less than in the previous year (Rs. 25,029), but the liabilities exceeded the closing balance in 10 municipalities, and early action should be taken to re-establish equilibrium. The excess is most marked in Balasore, which had liabilities amounting to Rs. 7,200 against a closing balance of Rs. 1,563, but this is presumably due to the confusion into which the municipal management had fallen.

31. *Audit of accounts and embezzlements.*—Two cases of embezzlement occurred during the year in Baduria and Manicktala, respectively. The offenders in both cases were convicted, and convictions were also secured in respect of the defalcations in the Balasore Municipality to which reference was made in the review of the reports for 1908-09.

32. *Inspection.*—The Lieutenant-Governor in Council is glad to notice that the reports of the Divisional Commissioners show that more attention is being given to the matter of the inspection of municipalities by Government officers.

33. As regards the general aspects of municipal administration, the Commissioner of Burdwan, while admitting some improvement, is still dissatisfied with the general level of efficiency, and draws attention to the difficulties caused by the existence of party factions and rivalries. In the Presidency Division a more decided rate of progress is chronicled, and it is claimed that in the advanced suburban and mill municipalities (noticeably in those of Cossipore-Chitpur and Manicktala), a high standard of efficiency is attained, and a genuine attempt is made to keep pace with the increasing demands of modern times. The Commissioner notes that the control now exercised by Government officers over the proceedings of municipalities is not as a rule regarded as irksome or as interfering unduly with the discretion of the Municipal Commissioners. The reports from the Patna Division are generally favourable, particularly with reference to the important municipalities of Patna and Gaya. In Arrah the merits of the drainage scheme seem scarcely as yet to be appreciated, and the Commissioner promises special enquiry in the matter. The Commissioner of Tirhut is of opinion that much public spirit is noticeable in the work done by municipal bodies, and that abuses are remarkably uncommon. He lays stress on the value of the influence of District Magistrates as Chairmen of the different *sadar* municipalities. In the Bhagalpur Division work seems to have progressed smoothly, while in Orissa the most satisfactory feature was the progress of the Balasore Municipality towards rehabilitation, under the guidance of the District Magistrate as Chairman. The water-supply project of the Puri Municipality is still delayed for lack of public support, and only a small proportion of the necessary funds is as yet forthcoming. In Chota Nagpur the working of the Purulia Municipality seems to leave most room for improvement.

34. The acknowledgments of Government are due to the following gentlemen whose names have been mentioned by Divisional Commissioners for the good work done by them:—

BURDWAN DIVISION.

Babu Dol Gobinda Chattarji, Vice-Chairman, Asansol Municipality.
„ Gokul Nath Sen, Vice-Chairman, Hooghly-Chinsura Municipality.
„ Baman Das Banarji, Vice-Chairman, Serampore Municipality.
„ Debendra Nath Mukharji, Vice-Chairman, Baidyabati Municipality.
Mr. James D. Ogg, late Chairman, Bhadreswar Municipality.
Babu Bhut Nath Bandopadhya, Vice-Chairman, Bhadreswar Municipality.
„ Bepin Behari De, Vice-Chairman, Bansberia Municipality.
„ Nava Gopal Basu, Vice-Chairman, Arambagh Municipality.

PRESIDENCY DIVISION.

Rai Kripa Nath Dutta, Bahadur, Chairman, Cossipore-Chitpur Municipality.
Mr. J. C. Watson, Chairman Manicktala Municipality.
„ Stewart Macpherson (jr.) Chairman, Baranagar Municipality.
Babu Benode Lal Ghosh, Vice-Chairman, Baranagar Municipality.
Mr. W. C. Graham, Barrister-at-Law, Chairman, Tollyganj Municipality.
Nawab Muhammad Sultan Alum, Vice-Chairman, Tollyganj Municipality.
Mr. H. B. Pool, Chairman, Garden Reach Municipality.
„ H. M. Peat, Chairman, Garden Reach Municipality.
Babu Ram Das Banarji, B.A., Chairman, Jainagar Municipality.
„ Durga Das Rai Chaudhury, Chairman, Baruipur Municipality.
„ Shib Das Rai Chaudhury, Vice-Chairman, Baruipur Municipality.
Mr. C. L. Thomson, Chairman, Titagarh Municipality.
Maulvi Syed Mofakhurrur Rahaman, Vice-Chairman, Titagarh Municipality.
Mr. R. N. Band, Chairman, Garulia Municipality.
„ W. W. Tyndall, Chairman, Bhatpara Municipality.
Rai Shyama Charan Bhattacharji, Bahadur, Vice-Chairman, Bhatpara Municipality.
Mr. A. E. Pyster, Chairman, Budge-Budge Municipality.
Rai Nogendra Nath Pal Chaudhury Bahadur, Chairman, Ranaghat Municipality.
Babu Prosunno Kumar Bose, Chairman, Krishnagar Municipality.
„ Dwarka Nath Pramanik, Vice-Chairman, Kumarkhali Municipality.
„ Kumud Bandhu Das Gupta, Subdivisional Officer of Ranaghat, *ex-officio* Chairman, Santipur and Chakdah Municipalities.
The Hon'ble Maharaja Monindra Chandra Nandi, Chairman, Berhampore Municipality.
Babu Ramani Mohan Sen, Vice-Chairman, Berhampore Municipality.
Raja Bejoy Singh Dudhoria, Chairman, Azimganj Municipality.
Babu Krishna Dyal Pramanik, Subdivisional Officer, *ex-officio* Chairman, Kandi Municipality.
Babu Jogendra Nath Mitra, Chairman, Jessore Municipality.
„ Bejoy Krishna Mitter, Vice-Chairman, Jessore Municipality.
„ Bepin Behary Biswas, Vice-Chairman, Maheshpur Municipality.
Rai Bepin Behary Sen Bahadur, Chairman, Khulna Municipality.
Babu Hari Nath Mazumdar, Chairman, Satkhira Municipality.
„ Debendra Nath Banarji, Vice-Chairman, Satkhira Municipality.

PATNA DIVISION.

Hon'ble Khan Bahadur Sarfaraz Hosain Khan, Vice-Chairman, Patna Municipality.
Maulvi Syed Abdul Majid, Vice-Chairman, Barh Municipality.
Captain Holmes, Vice-Chairman, Khagole Municipality.
Babu Janakdhari Lal, Vice-Chairman, Dinapur Municipality.
„ Deoki Nandan, B.A., B.L., Vice-Chairman, Gaya Municipality.
Mr. Keith, Chairman, Tikari Municipality.
Babu Sachita Nand Sahai, Vice-Chairman, Arrah Municipality.

TIRHUT DIVISION.

Babu Shama Charan Ghosh, Vice-Chairman, Chapra Municipality.
„ Ambika Charan Chattarji, Vice-Chairman, Siwan Municipality.
Mr. F. C. Lawrie, Chairman, Revelganj Municipality.
Babu Ashutosh Mukharji, Vice-Chairman, Revelganj Municipality.
Babu Gyanendra Nath Bose, Vice-Chairman, Motihari Municipality.
Mr. G. E. Hicks, Vice-Chairman, Motihari Municipality.
Maulvi Fazlur Rahman, Vice-Chairman, Bettiah Municipality.
„ Dost Muhammad Khan, Vice-Chairman, Bettiah Municipality.
Babu Bankim Bihari Mitra, Vice-Chairman, Bettiah Municipality.

TIRHUT DIVISION—*concld.*

Maulvi Mahbub Husain Khan Bahadur, Vice-Chairman, Muzaffarpur Municipality.
Babu Harnandan Prasad, Vice-Chairman, Sitamarhi Municipality.
Maulvi Muhammad Abdullah, Vice-Chairman, Darbhanga Municipality.
Babu Chaturbhuj Sahay, Vice-Chairman, Madhubani Municipality.
,, Rameswar Prosad, Vice-Chairman, Samastipur Municipality.
Mr. C. R. Macdonald, Chairman, Roserah Municipality.
Maulvi Chaudhry Zahur Alum, Vice-Chairman, Roserah Municipality.

BHAGALPUR DIVISION.

Hon'ble Kumar Siva Nandan Prasad Singh, Vice-Chairman, Monghyr Municipality.
Mr. Wedderburn, Chairman, Jamalpur Municipality.
„ Ferrer, Vice-Chairman, Jamalpur Municipality.
Babu Nishi Kanta Sen, Vice-Chairman, Purnea Municipality.
Mr. Bewley, Chairman, Katihar Municipality.
„ F. A. Moller, Vice-Chairman, Darjeeling Municipality.

ORISSA DIVISION.

Babu Jagadish Chandra Rai Chaudhuri, Vice-Chairman, Cuttack Municipality.
Mr. B. C. Sen, District Magistrate, Chairman, Balasore Municipality.

CHOTA NAGPUR DIVISION.

Mr. T. C. Eagles, Chairman, Hazaribagh Municipality.
Babu Mahadeo Lall, Vice-Chairman, Chatra Municipality.
Mr. E. O. R. Myers, Vice-Chairman, Giridih Municipality.
M. M. Yusuff, Vice-Chairman, Lohardaga Municipality.
Babu Saroda Kumar Aikath, Vice-Chairman, Ranchi Municipality.
„ Jotindra Nath Gupta, Vice-Chairman, Daltonganj Municipality.
„ Jotindra Chandra Mukharji, Chairman, Jhalda Municipality.
„ Gopes Chandra Adhikhari, Vice-Chairman, Purulia Municipality.
„ Ganendra Nath Ghosh, Vice-Chairman, Purulia Municipality.

35. The record of the year's work calls for little remark of a general character, and on the whole it may be regarded as satisfactory. Since the close of the year under review, Government had occasion to examine the question of the nature and degree of the supervision now exercised by its officers over the proceedings of municipalities, with reference to which various suggestions were made by the Royal Commission upon Decentralisation, more particularly on the subject of finance. The conclusion arrived at was that there was no conclusive evidence that municipalities had been unduly hampered by the control of their budgets by District Magistrates and Commissioners, and the complaints alleged were for the most part directed, not against the existence of such control at all, but against its exercise in petty details. While not prepared to accept the recommendation that all municipalities should be allowed a free hand in respect of their budgets, the Lieutenant-Governor was prepared to allow an experiment in this direction in the municipalities of the Presidency and Burdwan Divisions whose annual income was in excess of one lakh of rupees (namely, Howrah, Cossipore-Chitpur, Manicktala and Burdwan), and in future the Divisional Commissioners, in these instances, will merely ensure that the necessary closing balances are maintained, that due provision is made for the service of all loans, and that the provisions of the Act and any statutory rules and standing orders of Government are observed. With reference, however, to all municipalities Commissioners were enjoined to refrain, so far as possible, from interference with details, and to endeavour to guide municipalities rather by friendly advice than by explicit direction. The ultimate power of control should be resorted to only in cases of persistent neglect and default, and for the efficiency of their administration generally municipalities should be made to realise that they are themselves responsible.

By order of the Lieutenant-Governor of Bengal in Council,

H. WHEELER,

Secretary to the Govt. of Bengal.

Circular No. 2 M.

COPY forwarded to all Commissioners of divisions (except the Patna Division) for information. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 40 M.

COPY forwarded to the Commissioner of the Patna Division for information. His attention is invited to paragraph 2 of the Resolution so far as it relates to the alleged sale of votes at the last elections in the Patna Municipality, and he is requested to report whether any seats were actually secured by this means, and, if so, why no action was taken for the removal of the Commissioner whose election was secured by this means. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

Circular No. 3 M.

COPY forwarded to all District Officers for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers and Municipal Commissioners.

Circular No. 4 M.

COPY forwarded to all departments of this Government for information.

No. 41 M.

COPY forwarded to the Accountant-General, Bengal, for information.

No. 42 M.

COPY forwarded to the Director of Public Instruction, Bengal, for information.

No. 43 M.

COPY forwarded to the Inspector-General of Civil Hospitals, Bengal, for information.

No. 44 M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

No. 45 M.

COPY forwarded to the Secretary, Sanitary Board, Bengal, for information.

No. 46 M.

COPY forwarded to the Inspector-General of Police for information.

By order of the Lieutenant-Governor of Bengal in Council,

E. L. TANNER,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 10th January 1911.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION

OF THE

MUNICIPALITIES IN BENGAL

DURING

1909-10.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1910.*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4.	5	6	7	8	9	10	11	12	13
BURDWAN DIVISION.												
Burdwan ...	1	Burdwan ...	Act III (B.C.) of 1884 as amended.	38,691	2	5	15	22	2	20	3	19
	2	Kalna ...		8,121	...	5	10	15	1	14	...	15
	3	Katwa ...		7,220	...	4	8	12	1	11	...	12
	4	Dainhat ...		5,618	...	4	8	12	...	12	...	12
	5	Raniganj ...		16,398	...	4	8	12	...	12	3	9
	6	Asansol ...		17,984	7	5	...	12	7	5	7	5
			Total ...	94,032	9	27	49	85	11	74	13	72
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	3	2	11	16	3	13	2	14
Bankura	8	Bankura ...	Act III (B.C.) of 1884 as amended.	21,133	3	1	8	12	3	9	1	11
	9	Vishnupur ...		19,155	...	4	8	12	1	11	...	12
	10	Sonamukhi ...		13,448	...	9	...	9	...	9	...	9
			Total ...	53,736	3	14	16	33	4	29	1	32
Midnapore ...	11	Midnapore ...	Act III (B.C.) of 1884 as amended.	33,138	2	6	10	18	3	15	2	16
	12	Tamluk ...		7,872	2	5	5	12	2	10	...	12
	13	Ghatal ...		14,537	...	5	10	15	1	14	...	15
	14	Chandrakona ...		9,315	...	4	8	12	...	12	...	12
	15	Ramjibanpur ...		10,265	...	3	6	9	...	9	...	9
	16	Khirpai		4,995	...	3	6	9	...	9	...	9
	17	Kharar		9,493	...	5	10	15	...	15	...	15
			Total ...	89,615	4	31	55	90	6	84	2	88
Hooghly ...	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	2	4	12	18	3	15	3	15
	19	Serampore ...		44,451	1	5	12	18	2	16	5	13
	20	Uttarpara ...		7,036	...	6	6	12	...	12	...	12
	21	Baidyabati ...		17,174	...	4	8	12	...	12	2	10
	22	Bhadreswar ...		16,150	...	4	8	12	...	12	3	9
	23	Kotrung ...		5,944	...	3	6	9	...	9	...	9
	24	Bansberia ...		6,473	...	3	6	9	...	9	...	9
	25	Arambagh ...		8,281	2	8	...	10	3	7	...	10
			Total ...	133,893	5	37	58	100	8	92	13	87
Howrah ...	26	Howrah ...	Act III (B.C.) of 1884 as amended.	157,594	4	6	20	30	4	26	7	23
	27	Bally		18,662	...	7	14	21	2	19	5	16
			Total ...	176,256	4	13	34	51	6	45	12	39
			Divisional Total	556,223	28	124	223	375	38	337	43	332
PRESIDENCY DIVISION.												
24-Parganas ...	28	Cossipore-Chitpur.	Act III (B.C.) of 1884 as amended.	40,750	...	4	8	12	4	8	2	10
	29	Maniktala ...		32,387	...	4	8	12	2	10	3	9
	30	Baranagar ...		25,422	...	3	6	9	1	8	2	7
	31	Kamarhati ...		13,216	...	10	...	10	...	10	2	8
	32	South Suburban		26,374	...	3	7	10	...	9	...	10
	33	Tollygunj ...		12,821	...	3	6	9	1	7	1	8
	34	Garden Reach ...		38,000	...	12	...	12	2	11	5	7
	35	Rajpur ...		10,713	...	6	12	18	1	17	...	18
	36	Baruipur ...		4,643	...	3	6	9	1	8	...	9
	37	Jainagar ...		8,810	...	4	8	1	...	12	...	12
	38	South Dum-Dum		10,904	...	3	6	9	...	9	...	8
	39	North Dum-Dum		4,926	...	3	6	9	1	8	...	19
	40	South Barrackpore.		6,319	...	4	8	12	3	9	1	11
	41	Panihati ...		11,178	...	3	7	10	3	7	...	10
	42	Titagarh ...		18,665	...	9	...	9	1	8	6	3
	43	North Barrackpore.		11,670	...	5	10	15	...	15	...	15
	44	Garulia ...		8,305	...	10	...	10	2		4	6
	45	Barasat ...		8,634	...	6	12	18	3	15	...	18
	46	Naihati ...		13,831	...	3	6	9	3	6	2	7
	47	Halisahar ...		9,922	...	4	8	12	5	7	2	10
	48	Bhatpara ...		21,540	...	11	...	11	...	11	6	5
	49	Gobardanga ...		5,865	...	3	6	9	...	9	...	9
	50	Basirhat ...		16,315	...	5	10	15	...	15	...	15
	51	Baduria ...		12,921	...	4	8	12	...	12	...	12
	52	Taki ...		5,089	...	3	6	9	1	8	...	9
	53	Budge Budge ...		13,051	...	9	...	9	1	8	5	4
			Total ...	392,851	...	137	154	291	36	255	42	249
Nadia	54	Krishnagar ...	Act III (B.C.) of 1884 as amended.	24,547	5	2	14	21	5	16	1	20
	55	Santipur ...		26,898	1	9	...	10	1	9	...	10*
	56	Ranaghat ...		8,448	2	4	12	18	3	15	...	18
	57	Nadia ...		10,880	1	3	8	12	1	11	...	12
	58	Kushtia ...		5,330	1	3	8	12	1	11	1	11
	59	Kumarkhali ...		4,584	...	5	10	15	...	15	...	15
	60	Meherpur ...		5,706	1	2	6	9	1	8	...	9
	61	Binnagar ...		3,124	...	4	8	2	...	12	...	12
	62	Chakdah ...		5,482	2	10	...	12	2	10	...	12
			Total ...	95,059	13	42	66	121	14	107	2	119

* Including the Official Chairman.

FORM NO. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1910*—contd.

NAME DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials	(g) Europeans.	(h) Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13
PRESIDENCY DIVISION—*concld.*												
Murshidabad ...	63	Berhampore ...	Act III (B.C.) of 1884 as amended.	24,397	2	6	17	25	4	21	3	22
	64	Murshidabad ...		15,168	1	4	10	15	1	14	1	14
	65	Azimganj ...		13,385	...	7*	8	15	...	15	...	15
	66	Jangipur ...		10,321	...	6	12	18	1	17	1	17
	67	Kandi ...		12,036	1	4	6	11†	1	10	...	11
	68	Dhulian ...		8,149	...	9	...	9		9	...	9
			Total ...	84,056	4	36	53	93	7	86	5	88
Jessore	69	Jessore ...	Act III (B.C.) of 1884 as amended.	8,054	...	6	12	18	3	15	1	17
	70	Kotchandpur		9,560	...	3	6	9	...	9	...	9
	71	Muheshpur ...		4,180	...	5	10	15	1	14	...	15
			Total ...	21,794	...	14	28	42	4	38	1	41
Khulna	72	Khulna ...	Act III (B.C.) of 1884 as amended.	10,480	2	3	10	15	2	13	...	15
	73	Satkhira ...		10,381	...	4	8	12	...	12	...	12
	74	Debhatta ...		5,454	...	12	...	12	...	12	...	12
			Total ...	26,315	2	19	18	39	2	37	...	39
			Divisional Total...	620,075	99	248	319	586	63	523	50	536
PATNA DIVISION.												
Patna	75	Patna	Act III (B.C.) of 1884 as amended.	153,739	4	7	20	31	5	26	4	27
	76	Barh		12,164	2	1	6	9	2	7	...	9
	77	Bihar		42,814‡	2	2	8	12	2	10	1	11
	78	Dinapore ...		22,858	1	6	12	19	3	16	2	17
	79	Khagole ...		7,510	3	6	...	9	5	4	3	6
			Total ...	239,085	12	22	46		17	63	10	70
Gaya	80	Gaya	Act III (B.C.) of 1884 as amended.	71,268	3	6	16	25	3	22	5	20
	81	Tikari		6,437	2	10	...	12	2	10	1	11
	82	Daudnagar ...		9,744	1	12	...	13	1	12	...	13
			Total ...	87,469	6	28	16	50	6	44	6	44
Shahabad ...	83	Arrah	Act III (B.C.) of 1884 as amended.	46,170	2	4	12	18	2	16	2	16
	84	Jagadishpur ...		11,451	...	4	5	9	1	8	1	8
	85	Buxar		13,945	...	5	8	13	4	9	3	10
	86	Dumraon ...		17,901	...	3	6	9	1	8	1	8
	87	Bhabua ...		5,690	1	3	6	10	2	8	...	10
	88	Sasaram ...		23,644	2	6	14	22	2	20	1	21
			Total ...	118,771	5	25	51	81	12	69	8	73
			Divisional Total...	445,325	23	75	113	211	35	176	24	187
TIRHUT DIVISION.												
Saran	89	Chapra ...	Act III (B.C.) of 1884 as amended.	45,901	3	3	12	18	3	15	3	15
	90	Revelganj ...		9,765	2	2	8	12	2	10	2	10
	91	Siwan ...		15,756	1	3	6	10§	1	9	1	9
			Total ...	71,422	6	8	26	40	6	34	6	34
Champaran	92	Motihari ...	Act III (B.C.) of 1884 as amended.	13,730	1	4§	8	13	3	10	4	9
	93	Bettiah		24,696	2	11	...	13	8	5	5	8
			Total ...	38,426	3	15	8	26	11	15	9	17
Muzaffarpur ...	94	Muzaffarpur ...	Act III (B.C.) of 1884 as amended.	45,617	1	6	12	19	5	14	5	14
	95	Hajipur ...		21,398	...	4§	9	13	2	11	1	12
	96	Lalganj ...		11,502	...	10	1	11	2	9	1	10
	97	Sitamarhi ...		9,538	1	11	...	12	1	11	1	11
			Total ...	88,055	2	31	22	55	10	45		47
Darbhanga ...	98	Darbhanga ...	Act III (B.C.) of 1884 as amended.	66,244	3	4	14	21	4	17	3	18
	99	Madhubani ...		12,900	1	5	10	16	3	13	1	15
	100	Rosera ...		10,245	...	14	...	14	1	13	2	12
	101	Samastipur ...		9,101	2	7	...	9	2	7	2	7
			Total ...	98,490	6	30	24	60	10	50	8	52
			Divisional Total...	296,393	17	84	80	181	37	144	32	150

* Includes two Commissioners appointed under section 16 of the Municipal Act.
† Including the Official Chairman, besides one Commissioner appointed under section 16 of the Municipal Act.
‡ Increased population owing to inclusion of certain new mahallas.
§ Including the Chairman.

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1910*—concld.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Indians.
	2	3	4	5	6	7	8	9	10	11	12	13
BHAGALPUR DIVISION.												
Monghyr	102	Monghyr	Act III (B.C.) of 1884 as amended.	50,133	1	6	12	19	2	17	4	15
	103	Jamalpur		20,074	8	...	10	18	...	18	8	1
			Total	70,207	9	6	22	37	2	35	12	25
Bhagalpur	104	Bhagalpur	Act III (B.C.) of 1884 as amended.	75,764	1	6	14	21	3	18	4	17
	105	Colgong		5,360	...	11	...	11	1	10	...	11
			Total	81,124	1	17	14	32	4	28	4	28
Purnea	10	Purnea	Act III (B.C.) of 1884 as amended.	14,006	2	5	12	19	5	14	5	14
	107	Kishanganj		7,689	1	4	8	13	2	11	1	12
	108	Katihar		9,077	1	12	...	13	2	11	2	11
			Total	30,772	4	21	20	45	9	36	8	37
Darjeeling	109	Darjeeling	Act III (B.C.) of 1884 as amended.	16,928	4	21	...	25	4	21	20	5
	110	Kurseong		4,469	2	8	2	12	3	9	8	4
			Total	21,397	6	29	2	37	7	30	28	9
Santhal Parganas	111	Deoghar	Act III (B.C.) of 1884 as amended.	7,019	...	8	8	16	4	12	1	15
	112	Sahibganj		7,894	3	...	6	9	3	6	4	5
	113	Dumka		5,326	3	7	...	10	3	7	3	7
	114	Madhupur		.....	...	...	...	...	...	...	...	.....
			Total	20,239	6	15	14	35	10	25	8	27
			Divisional Total	223,739	26	88	72	186	32	154	60	1
ORISSA DIVISION.												
Cuttack	115	Cuttack	Act III (B.C.) of 1884 as amended.	46,555	3	3	12	18	3	15	2	16
	116	Jajpur		12,109	1	11	...	12	2	10	...	12
	117	Kendrapara		15,245	1	11	...	12	3	9	1	11
			Total	73,909	5	25	12	42	8	34	3	39
Balasore	118	Balasore	Act III (B.C.) of 1884 as amended.	20,965	3	3	13	19	4	15	2	17
Puri	119	Puri	Act III (B.C.) of 1884 as amended.	30,857	3	2	10	15	4	11	3	12
Sambalpur	120	Sambalpur	Central Provinces Municipal Act (XVIII of 1889).	14,003	...	4	12	16	2	14	2	14
			Divisional Total	139,734	11	34	47	92	18	74	10	82
CHOTA NAGPUR DIVISION.												
Hazaribagh	121	Hazaribagh	Act III (B.C.) of 1884 as amended.	15,799	3	3	10	16	4	12	6	10
	122	Chatra		10,599	1	6	9	16	3	13	...	16
	123	Giridih		9,433	1	8	...	9	2	7	3	6
			Total	35,831	5	17	19	41	9	32	9	32
Ranchi	124	Ranchi	Act III (B.C.) of 1884 as amended.	23,810	3	3	12	18	3	15	5	13
	125	Lohardaga		6,123	...	10	...	10	...	10	1	9
			Total	29,933	3	13	12	28	3	25	6	22
Palamau	126	Daltonganj	Act III (B.C.) of 1884 as amended.	4,691	5	5	...	10	5	5	2	8
Manbhum	127	Purulia	Act III (B.C.) of 1884 as amended.	17,291	3	4	12	19	4	15	5	14
	128	Jhalda		4,879	...	9	...	9	1	8	...	9
	129	Raghunathpur		4,172	1	9	...	10	2	8	2	8
			Total	26,342	4	22	12	38	7	31	7	31
Singhbhum	130	Chaibassa	Act III (B.C.) of 1884 as amended.	8,653	4	9	...	13	5	8	3	10
			Divisional Total	105,450	21	66	43	130	29	101	27	103
			GRAND TOTAL	2,386,939	145	719	897	1,761	252	1,509	245	1,516
			GRAND TOTAL FOR 1908-09.	2,369,700	138	711	901	1,750	261	1,489	252	1,498

FORM No. II.

STATEMENT OF INCOME

OF THE

MUNICIPALITIES IN BENGAL

DURING

1909-10.

FORM No. II.—*Statement showing the Income of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates and Taxes.																	
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men or animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
		BURDWAN DIVISION.	Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	19,440	...	...	...	...	...	...	...	...	...	...	42,384	6,056	1,511	4,460	27,056	...	18,408	...	...	99,879
	2	Kalna	4,567	...	...	...	...	...	...	...	...	...	...	363	4,249	263	...	...	...	3,750	4,842	197	13,665
	3	Katwa	2,895	...	...	...	...	...	...	...	...	...	...	127	538	68	...	...	...	2,242	5,109	19	8,103
	4	Dainhat	414	...	...	...	...	...	...	...	...	...	...	13	351	...	...	...	...	429	2,261	10	3,064
	5	Raniganj	3,930	...	...	...	...	...	...	...	...	...	...	11,174	1,497	631	...	...	...	2,633	...	56	15,991
	6	Asansol	5,257	...	...	...	...	...	...	...	...	...	...	24,175	1,081	318	...	...	...	11,551	...	74	37,199
		Total	36,503	...	...	...	...	...	...	...	...	...	...	78,241	13,772	2,791	4,460	27,056	...	39,013	12,212	356	1,77,901
Birbhum	7	Suri	(*a*)1,336	...	...	...	...	...	...	...	...	...	...	1,401	633	165	...	...	...	4,406	4,660	5	11,270
Bankura	8	Bankura	4,673	...	...	...	...	...	...	...	...	...	...	1,762	2,753	118	...	...	...	3,067	8,791	46	16,537
	9	Vishnupur	1,714	...	...	...	...	...	...	...	...	...	...	195	1,174	16	...	...	...	1,566	5,765	87	8,803
	10	Sonamukhi	1,804	...	...	...	...	...	...	...	...	...	...	97	836	117	...	...	...	...	5,200	...	6,250
		Total	8,191	...	...	...	...	...	...	...	...	...	...	2,054	4,763	251	...	...	...	4,633	19,756	133	31,590
Midnapore	11	Midnapore	4,491	...	...	...	...	...	...	...	...	...	...	19,602	5,294	445	...	...	...	15,400	...	141	40,882
	12	Tamluk	1,354	...	...	...	...	...	...	...	...	...	...	513	331	61	85	...	...	2,781	3,224	76	7,071
	13	Ghatal	820	...	...	...	...	...	...	...	...	...	...	250	1,191	213	26	...	...	...	5,378	123	7,181
	14	Chandrakona	615	...	...	...	...	...	...	...	...	...	...	27	805	...	...	...	...	...	2,501	55	3,388
	15	Ramjibanpur	551	...	...	...	...	...	...	...	...	...	...	32	825	...	...	...	...	...	2,254	16	3,127
	16	Khirpa	329	...	...	...	...	...	...	...	...	...	...	33	966	...	...	...	...	...	1,546	8	2,553
	17	Kharar	1,517	...	...	...	...	...	...	...	...	...	...	2	1,303	...	...	...	...	...	3,016	43	4,364
		Total	9,677	...	...	...	...	...	...	...	...	...	...	20,459	10,715	719	111	...	...	18,181	17,919	462	68,566
Hooghly	18	Hooghly-Chinsura	46,000	...	...	...	...	...	...	...	...	...	...	29,711	4,799	828	3,669	...	...	15,749	...	324	55,080
	19	Serampore	27,348	...	...	...	...	...	...	...	...	...	...	52,181	1,356	1,339	5,789	...	...	16,250	...	104	57,019
	20	Uttarpara	16,281	...	...	...	...	...	...	...	...	...	...	8,378	1,280	341	1,145	...	...	5,271	...	209	17,114
	21	Baidyabati	8,677	...	...	...	...	...	...	...	...	...	...	9,694	5,304	1,683	392	...	...	5,361	...	34	22,468
	22	Bhadreswar	5,464	...	...	...	...	...	...	...	...	...	...	11,588	1,161	275	...	...	...	4,560	507	32	18,123
	23	Kotrung	3,001	...	...	...	...	...	...	...	...	...	...	4,111	237	1,724	...	...	...	1,649	...	...	7,721
	24	Bansberia	1,114	...	...	...	...	...	...	...	...	...	...	31	292	215	...	...	...	...	3,834	11	4,383
	25	Arambagh	970	...	...	...	...	...	...	...	...	...	...	559	541	115	...	...	...	1,117	3,164	11	5,537
		Total	1,02,205	...	...	...	...	...	...	...	...	...	...	96,753	14,970	6,510	10,995	...	...	49,987	7,505	725	1,87,445
Howrah	26	Howrah	2,29,351	...	...	...	...	...	...	...	...	...	...	2,71,712	14,938	2,445	...	2,04,766	84,726	1,92,461	...	1,996	7,73,044
	27	Bally	11,430	...	...	...	...	...	...	...	...	...	...	19,589	579	1,309	1,462	...	...	8,823	...	36	31,798
		Total	2,40,781	...	...	...	...	...	...	...	...	...	...	2,91,301	15,517	3,754	1,462	2,04,766	84,726	2,01,284	...	2,032	8,04,842
		Divisional Total	3,98,693	...	...	...	...	...	...	...	...	...	...	4,99,209	60,370	14,190	17,028	2,31,822	84,726	3,17,504	62,052	3,713	12,81,614
		PRESIDENCY DIVISION.																					
24-Parganas	28	Cossipore-Chitpur	50,091	...	...	...	...	...	...	...	...	...	...	1,10,308	3,901	803	...	43,703	42,925	43,867	...	1,256	2,46,763
	29	Maniktala	37,983	...	...	...	...	...	...	...	...	...	...	39,650	9,623	5,169	...	19,449	1,162	24,084	...	1,250	1,00,396
	30	Baranagar	13,688	...	...	...	...	...	...	...	...	...	...	22,926	2,660	883	1,650	...	...	21,255	...	240	48,424
	31	Kamarhati	787	...	...	...	...	...	...	...	...	...	...	10,360	419	333	...	...	...	7,861	...	145	18,998
	32	South Suburban	1,479	...	...	...	...	...	...	...	...	...	...	14,092	1,501	3,422	...	1,036	...	5,136	...	14	25,165
	33	Tollyganj	4,778	...	...	...	...	...	...	...	...	...	...	11,613	1,902	3,297	...	4,182	...	1,991	...	208	23,193
	34	Garden Reach	12,489	...	...	...	...	...	...	...	...	...	...	29,917	1,945	2,610	...	14,655	...	18,552	...	103	67,782
	35	Rajpur	2,204	...	...	...	...	...	...	...	...	...	...	52	1,237	132	...	...	...	2,146	4,759	207	8,527
	36	Baruipur	16,448	...	...	...	...	...	...	...	...	...	...	246	1,685	41	...	...	...	1,686	3,520	44	7,220
	37	Jainagar	1,858	...	...	...	...	...	...	...	...	...	...	84	1,256	96	...	...	...	1,716	3,987	21	7,160
	38	South Dum-Dum	9,185	...	...	...	...	...	...	...	...	...	...	4,868	2,162	408	...	1,937	...	2,711	4,330	2	16,418
	39	North Dum-Dum	355	...	...	...	...	...	...	...	...	...	...	34	2,706	2	...	...	...	535	1,768	...	5,105
	40	South Barrackpore	1,087	...	...	...	...	...	...	...	...	...	...	2,296	1,929	440	...	...	...	3,930	3,228	13	10,927
	41	Panihati	4,250	...	...	...	...	...	...	...	...	...	...	236	703	99	...	...	...	4,321	5,873	36	11,268
	42	Tittagarh	7,247	...	...	...	...	...	...	...	...	...	...	21,737	860	405	...	...	...	17,731	...	33	40,826
	43	North Barrackpore	3,836	...	...	...	...	...	...	...	...	...	...	1,611	632	716	393	...	...	4,338	6,162	9	13,861
	44	Garulia	14,584	...	...	...	...	...	...	...	...	...	...	6,525	48	484	...	...	...	6,492	...	11	13,550
	45	Baraout	23,097	...	...	...	...	...	...	...	...	...	...	532	7,022	32	...	...	...	1,350	3,642	107	12,685
	46	Naihati	13,910	...	...	...	...	...	...	...	...	...	...	719	941	361	1,648	...	...	5,843	8,806	1	18,319
	47	Halisahar	1,165	...	...	...	...	...	...	...	...	...	...	1,978	980	102	310	...	...	2,857	4,397	...	10,624
	48	Bhatpara	11,473	...	...	...	...	...	...	...	...	...	...	24,278	992	2,746	488	...	...	10,092	...	73	38,669
	49	Gobardanga	2,672	...	...	...	...	...	...	...	...	...	...	125	336	30	...	...	...	...	3,464	14	3,973
	50	Basirhat	4,782	...	...	...	...	...	...	...	...	...	...	654	937	215	...	...	...	1,187	4,318	39	7,340
	51	Baduria	332	...	...	...	...	...	...	...	...	...	...	...	1,043	63	...	...	...	183	3,816	2	5,106
	52	Taki	410	...	...	...	...	...	...	...	...	...	...	51	177	...	...	...	...	550	2,097	53	2,928
	53	Budge Budge	11,891	...	...	...	...	...	...	...	...	...	...	19,208	316	130	...	...	...	5,043	...	58	24,755
		Total	2,52,334	...	...	...	...	...	...	...	...	...	...	3,23,198	47,000	22,825	4,489	84,936	44,094	1,95,361	64,166	3,899	7,89,968

Realisations under Special Acts—							Revenue derived from Municipal Property and powers apart from taxation.						
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.	Rents of lands, houses, *serais* (rest-houses) dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
		Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.								
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
677	327	12	...	...	...	1,016	3,334	...	489	6,047	40,000	1,339	...
292	...	6	...	...	...	298	221	29	...	...	...	...	...
168	...	...	...	...	...	168	94	55	...	...	...	...	...
365	...	5	...	...	...	370	276	3	...	...	...	...	...
647	106	2	...	...	...	755	193	...	...	...	...	75	...
564	168	11	...	...	...	743	...	...	...	...	...	2,810	...
2,713	601	36	...	...	...	3,350	4,117	87	489	6,047	40,000	4,224	...
475	132	17	...	...	...	624	108	18	231	...	...	978	...
225	63	10	176	...	...	474	12	807	141	...	349	2,786	...
161	...	2	..	...	...	163	1,041	10	5	...	...	952	...
240	...	...	...	...	...	240	105	...	...	...	...	...	...
626	63	12	176	...	...	877	1,158	817	146	...	349	3,738	...
622	416	14	...	...	...	1,052	918	202	4	12,441	3,679	589	...
56	...	37	...	...	...	93	94	283	6	...	20	1,899	...
80	...	7	...	...	...	87	2,150	23	...	...	...	...	...
132	...	2	...	...	...	134	1,283	41	...	...	...	...	...
92	...	...	...	...	...	92	84	...	...	...	...	...	...
121	...	4	...	...	...	125	84	...	...	...	3	...	...
87	...	1	...	...	...	88	381	4	...	...	...	...	...
1,190	416	65	...	...	...	1,671	5,768	553	10	12,441	3,732	2,488	...
300	501	34	...	...	...	835	102	228	...	...	...	...	...
530	336	14	...	...	...	880	517	577	...	...	49	2,200	...
213	168	2	...	1	...	384	76	...	...	...	...	...	...
168	4	11	...	...	...	183	125	23	...	...	...	51	...
280	58	1	...	...	...	339	...	...	740	...	...	50	...
61	5	1	...	...	...	67	...	...	...	...	...	...	...
167	...	2	...	...	...	169	...	...	...	...	...	...	...
201	...	11	...	...	11	223	448	...	...	...	...	...	...
1,920	1,072	76	...	1	11	3,080	1,268	828	749	...	49	2,361	...
1,636	785	76	6,453	...	...	8,950	3,419	...	...	...	...	13,748	...
167	5	8	...	...	...	180	276	235	36	...	...	...	...
1,803	790	84	6,453	...	...	9,130	3,695	235	36	...	...	13,748	...
8,727	3,074	290	6,629	1	11	18,732	16,114	2,533	1,661	18,488	44,100	27,537	...
592	150	48	15,562	...	...	16,352	2,333	300	5,359	...	...	150	...
799	878	22	2,647	...	...	4,347	603	...	5,553	...	...	125	...
431	126	39	...	...	...	596	1,932	230	50	...	...	85	...
252	5	17	...	...	...	274	23	184	456	...	...	226	...
58	103	61	...	...	...	222	54	...	360	...	...	...	...
555	157	14	...	...	...	726	840	...	1,638	...	...	272	125
247	280	44	1,529	...	...	2,100	118	...	100	...	...	50	...
46	139	21	...	...	...	206	63	87	43	...	...	25	...
240	88	4	...	120	...	452	10	16	...	...	...	25	...
169	...	12	...	...	...	181	168	...	...	...	3	...	...
277	56	5	...	...	...	338	33	...	..	...	...	26	...
168	53	5	...	...	...	226	6	4	...	...	...	...	...
393	180	9	...	...	...	582	59	8	...	...	...	...	...
455	67	12	...	...	...	534	3	54	...	...	...	50	...
194	43	...	...	...	...	237	319	2	179	...	...	825	...
199	131	2	...	...	...	332	103	...	8	...	...	390	...
146	...	2	...	...	...	148	357	7	159	...	...	...	...
380	34	17	...	...	...	431	119	259	...	...	...	850	...
350	79	11	...	...	...	440	333	22	...	...	...	...	...
213	22	5	..	...	...	240	...	3	...	...	...	718	...
751	...	9	...	...	...	760	112	126	1,167	...	...	100	...
84	...	9	...	...	...	93	26	...	..	...	...	...	...
169	...	19	...	...	...	188	39	16	...	...	...	44	...
509	...	4	...	...	...	513	57	33	...	...	...	57	...
36	...	17	...	...	...	53	31	...	...	...	...	2	...
41	...	64	...	...	...	105	128	11	1,017	...	20	25	...
7,745	2,593	469	19,735	120	...	30,665	7,903	1,362	16,089	...	23	4,048	125

Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*									Grants and Contributions (for General and Special Purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest on investments—			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Sale of night soil, etc.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	5
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
125	225	...	259	...	780	1,458	...	54,056	51,430	509	150	...	...	2,000	...	...	822	54,911
1,351	18	32	171	70	...	...	...	1,892	...	...	...	...	...	...	...	...	...	...
1,500	35	...	85	...	...	...	...	1,769	...	...	55	...	...	200	...	...	130	385
250	...	...	4	...	...	...	...	533	...	...	...	...	...	300	...	...	119	419
...	73	...	97	...	...	...	...	437	...	...	80	...	...	100	...	...	894	1,074
...	...	20	341	...	...	...	...	3,171	...	...	...	...	...	...	225	...	...	225
3,226	351	52	957	70	780	1,458	...	61,858	51,430	509	285	...	...	2,600	225	...	1,965	57,014
...	...	...	210	...	...	7	...	1,552	785	...	175	...	...	1,000	...	...	712	2,672
...	84	...	138	...	...	...	...	4,317	10,000	...	360	...	...	...	...	...	169	10,529
...	...	...	87	...	...	...	...	2,095	...	...	420	...	...	144	200	...	3,121	3,885
...	...	...	43	...	...	...	...	148	...	...	115	...	...	240	...	...	28	383
...	84	...	268	...	...	...	...	6,560	10,000	...	895	...	...	384	200	...	3,318	14,797
307	19	35	270	...	1,849	519	...	20,832	...	8,780	466	...	250	3,750	...	453	666	14,365
...	20	...	56	...	...	...	...	2,378	...	300	325	...	...	195	...	...	467	1,787
...	...	...	41	45	...	...	...	2,268	500	100	70	...	...	180	...	...	152	702
...	...	...	54	...	...	...	...	1,378	200	150	50	...	...	240	...	...	179	619
...	...	...	26	52	...	...	...	927	...	...	175	...	...	229	...	...	129	533
...	...	...	25	...	...	...	...	112	...	...	...	...	...	180	...	...	13	193
...	...	...	9	...	...	...	...	394	...	...	...	...	...	240	...	...	90	330
307	39	35	461	97	1,849	519	...	28,289	700	9,330	1,086	...	250	5,014	...	453	1,696	18,529
...	145	27	481	...	...	...	...	956	1,330	...	...	...	...	...	188	...	...	1,518
...	23	...	348	...	...	...	...	3,801	...	...	1,164	...	...	600	...	...	4,156	5,920
...	...	...	110	...	...	...	...	186	...	...	...	...	...	...	...	...	...	...
670	8	...	355	85	...	...	...	1,317	200	...	...	...	...	30	...	1,018	115	1,363
80	...	...	373	...	...	...	...	1,252	866	...	...	...	...	...	...	...	88	954
...	...	...	31	...	...	...	...	31	100	...	...	...	...	...	...	...	...	100
2,670	...	...	45	...	...	...	...	2,915	100	...	...	...	...	...	...	...	...	100
...	...	...	21	...	...	...	...	469	...	300	415	...	...	300	...	3	211	1,229
3,620	176	27	1,764	85	...	...	...	10,927	2,596	300	1,579	...	...	930	188	1,021	4,570	11,184
...	1,051	11,517	7,119	4,177	...	...	...	41,031	3,875	...	...	...	...	...	5,667	...	186	9,728
55	...	...	204	...	...	...	...	806	...	...	...	...	...	...	...	...	24	24
55	1,051	11,517	7,323	4,177	...	...	...	41,837	3,875	...	...	...	...	...	5,667	...	210	9,752
7,208	1,701	11,631	11,003	4,429	2,629	1,984	...	1,51,023	69,386	10,139	4,020	...	250	9,928	6,280	1,474	12,471	1,13,948
375	...	...	1,363	...	...	...	...	9,880	...	...	...	700	...	...	369	...	...	1,069
...	895	...	627	...	...	...	...	7,808	...	...	...	95	...	...	46	...	...	95
100	...	...	251	836	...	...	...	3,484	...	...	...	...	...	...	...	...	...	46
70	78	333	26	...	...	...	...	1,391	...	...	...	...	...	...	964	...	...	964
2,773	73	300	202	...	...	...	...	3,761	12,000	...	...	220	...	300	46	...	...	12,566
...	...	...	263	...	...	...	...	3,138	...	...	...	...	...	...	...	...	...	...
30	...	15	371	...	...	...	...	744	...	...	...	...	...	...	25	...	...	25
...	...	...	123	...	...	...	...	341	...	...	...	...	...	300	...	...	51	351
77	...	...	146	...	...	...	...	274	...	...	...	...	...	120	...	...	79	199
52	...	7	122	...	...	...	...	352	...	...	...	...	...	300	...	...	22	322
...	53	300	143	...	...	...	...	555	...	...	...	...	...	...	...	...	43	43
...	...	...	6	...	...	...	...	15	...	...	...	...	...	...	...	...	11	11
776	...	...	67	...	...	...	...	910	...	...	...	...	...	432	...	...	...	432
719	...	...	60	...	...	...	...	886	...	...	...	...	...	...	150	...	...	150
193	214	...	214	...	...	...	...	1,946	20,000	...	...	...	...	...	1,500	...	...	21,500
115	...	145	58	...	...	...	...	819	...	...	...	...	...	...	...	...	45	45
185	...	107	373	...	...	...	...	1,218	...	...	...	...	...	...	950	...	...	950
...	...	...	87	...	...	35	...	1,350	...	...	...	...	...	120	...	...	...	120
...	28	15	236	...	...	...	...	634	4,000	...	...	1,200	...	...	100	...	...	5,300
...	...	21	40	...	...	...	...	782	...	...	...	...	...	...	...	...	34	34
475	...	...	873	575	...	...	...	3,428	30,000	...	...	...	...	...	9,733	...	...	39,732
...	...	...	25	...	...	...	...	51	...	...	...	...	...	...	...	...	...	...
...	...	...	71	...	...	...	...	170	...	...	55	...	...	120	100	...	104	379
...	...	...	29	...	...	...	...	176	...	...	...	...	...	120	...	...	...	120
...	...	...	9	...	...	...	...	48	...	...	...	...	...	...	5	...	...	5
77	...	8	100	...	...	...	...	1,378	...	...	...	...	...	...	...	...	871	871
6,077	1,823	1,246	5,885	1,411	...	35	...	45,539	66,000	...	55	2,215	...	1,812	13,988	...	1,260	85,330

in Bengal during the year ending 31st March 1909.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.					
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
1,280	544	1,824	2,11,682	...	...	...	...	200	10,201	16,904	27,305	2,38,987	2,53,427	2 9 3	3 7 6	
109	108	217	16,076	...	...	...	...	...	982	174	1,156	17,232	21,799	1 10 11	1 15 8	
...	66	66	10,491	...	...	...	...	...	1,491	601	2,092	12,583	16,478	1 1 0	1 7 3	
144	34	178	4,564	...	...	...	...	...	...	184	184	4,748	5,102	0 8 8	0 13 11	
...	80	80	18,337	...	...	...	...	100	205	3,019	3,324	21,661	25,591	0 15 7	1 1 10	
93	460	553	41,891	...	...	...	...	...	...	172	172	42,063	47,320	2 1 1	2 5 3	
1,626	1,292	2,918	3,03,041	...	...	...	...	300	12,879	21,954	34,233	3,37,274	3,73,777	1 14 3	3 3 6	
...	53	53	16,171	...	...	...	...	...	1,043	1,083	2,125	18,296	19,632	1 4 11	1 14 0	(a) Revised figures.
...	295	295	32,152	...	...	...	...	110	1,428	2,368	3,906	36,058	40,731	0 12 5	1 8 4	
11	69	80	15,026	...	...	...	...	...	379	73	452	15,478	17,192	0 7 4	0 12 6	
...	17	17	7,038	...	...	...	...	...	35	386	421	7,459	9,283	0 7 5	0 8 4	
11	381	392	54,216	...	...	...	...	110	1,842	2,827	4,779	58,995	67,186	0 9 4	1 0 1	
...	211	211	77,342	...	...	...	...	...	6,613	488	7,101	84,443	88,034	1 3 9	2 5 4	
...	153	153	11,482	2	...	...	...	...	1,197	556	1,753	13,237	14,591	0 14 4	1 7 0	
22	39	19	10,257	...	...	...	...	...	...	772	772	11,029	11,849	0 7 10	0 11 3	
...	62	84	5,603	...	...	...	...	...	695	378	1,073	6,676	7,291	0 5 9	0 9 7	
...	1	1	4,680	...	...	...	...	...	...	125	125	4,805	5,356	0 4 10	0 7 0	
...	10	10	2,993	...	...	...	...	...	250	29	279	3,272	3,601	0 8 2	0 9 7	
...	3	3	5,179	...	...	...	...	...	345	180	525	5,704	7,231	0 7 4	0 8 8	
22	459	481	1,17,536	2	...	...	...	...	9,100	2,528	11,639	1,29,166	1,38,843	0 12 2	1 4 11	
6	293	319	58,708	...	15,000	...	...	...	2,194	4,934	22,128	80,836	1,26,836	1 13 11	1 15 11	
4	229	233	67,853	...	...	...	...	...	3,634	1,592	5,126	72,979	1,00,327	1 4 6	1 8 5	
1	28	29	17,713	...	...	...	...	...	136	2,110	2,245	19,958	30,180	2 6 11	2 8 3	
326	149	475	25,806	...	...	...	...	50	812	310	1,172	26,978	35,055	1 4 11	1 8 0	
...	30	30	20,698	...	...	...	...	...	161	1,417	1,578	32,276	27,740	1 3 1	1 5 10	
...	75	75	7,994	...	...	...	...	...	136	485	621	8,615	11,616	1 4 9	1 5 6	
...	115	115	7,652	...	...	...	...	50	83	70	203	7,855	8,998	0 10 10	1 2 11	
...	77	77	7,535	...	...	...	...	...	...	30	30	7,565	8,535	0 10 8	0 12 6	
e 357	996	1,353	2,13,989	...	15,000	...	...	100	7,055	10,948	33,103	2,47,092	3,49,297	1 6 4	1 9 6	
607	7,800	8,407	8,41,160	...	1,66,000	...	...	...	1,64,703	65,930	3,96,633	12,37,793	14,67,144	4 14 5	5 5 4	
367	148	515	33,323	...	...	...	...	...	79	5,178	5,257	38,580	58,013	1 11 3	1 12 6	
974	7,948	8,922	8,74,483	...	1,66,000	...	...	...	1,64,782	71,108	4,01,890	12,76,373	15,17,151	4 0 10	4 15 4	
2,990	11,129	14,119	15,79,436	2	1,81,000	...	...	510	1,96,700	1,09,548	4,87,760	20,67,196	24,65,859	2 4 9	2 13 5	
214	5,538	5,752	2,79,816	...	...	...	...	...	2,490	16,417	18,817	2,98,633	3,48,724	6 0 10	6 13 10	
5,490	1,934	7,424	1,20,060	...	...	...	...	...	77	31,611	31,688	1,51,748	1,89,734	3 1 7	3 11 3	
137	800	937	55,487	5,000	...	...	...	...	1,797	3,451	10,248	65,735	77,433	1 14 5	2 1 7	
323	194	517	22,144	...	...	...	...	...	435	1,136	1,551	23,695	24,482	1 7 0	1 10 9	
217	467	684	42,398	...	...	...	...	...	856	586	1,442	43,840	45,319	0 15 3	1 9 8	
...	232	232	27,289	...	7,000	...	...	...	765	467	8,232	35,521	40,299	1 1 11	2 2 0	
...	42	42	70,673	...	...	...	...	...	183	230	413	71,086	83,575	1 12 6	1 13 9	
...	255	255	9,480	...	...	...	...	...	...	157	157	9,637	12,041	0 12 8	0 14 5	
...	109	109	8,254	...	...	...	...	...	...	70	70	8,324	24,792	1 8 10	1 12 5	
...	64	64	8,079	...	...	...	...	...	...	97	97	8,176	10,084	0 13 9	0 14 0	
...	54	54	17,408	...	...	...	...	...	125	2,589	2,714	20,122	29,307	1 8 1	1 9 6	
...	8	8	5,365	...	...	...	...	...	116	33	149	5,514	5,869	1 0 3	1 1 2	
...	141	141	12,992	...	...	...	...	...	1,000	154	1,154	14,146	15,233	1 9 5	1 14 5	
...	41	41	12,879	...	...	...	...	...	100	50	150	13,029	17,279	1 9 1	1 2 5	
...	1,158	1,158	65,667	...	10,000	...	...	...	63,100	467	73,567	1,39,234	1,46,481	2 2 11	2 8 9	
9	54	63	15,120	...	...	...	...	...	110	...	110	15,230	19,056	1 3 0	1 4 8	
110	114	224	16,090	...	...	...	...	...	65	263	328	16,418	31,312	1 10 1	1 14 11	
5	54	59	14,646	...	...	...	...	...	...	269	269	14,914	38,011	1 7 6	1 11 10	
...	69	69	24,762	...	5,000	...	...	...	4,285	847	10,132	34,894	45,894	1 5 2	1 12 7	
...	185	185	11,864	...	...	...	...	...	80	117	197	12,061	13,226	1 1 1	1 3 1	
...	2,091	2,091	84,591	...	20,000	...	...	...	8,124	114	28,238	1,12,829	1,24,302	1 12 8	3 14 9	
...	9	9	4,126	...	...	...	...	...	250	21	271	4,397	7,089	0 10 10	0 11 3	
...	14	14	8,097	...	...	...	...	...	...	33	33	8,130	12,912	0 7 2	0 7 10	
...	35	35	5,950	...	...	...	...	...	...	252	252	6,202	6,534	0 6 3	0 7 4	
...	117	117	3,151	...	...	...	...	...	...	12	12	3,163	3,573	0 9 2	0 9 10	
27	1,410	1,437	28,546	...	...	...	...	...	1,700	1,999	3,699	32,245	41,046	1 14 4	2 2 11	
6,532	15,099	21,631	9,73,133	5,000	42,000	...	...	...	35,548	61,442	1,93,990	11,67,123	14,19,457	2 0 2	2 7 7	

FORM No. II.—*Statement showing the Income of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates and Taxes.																			
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	(*i*)									Tax on persons.	Miscellaneous receipts and penalties.	
				Class I. (Articles of food or drink for men and animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Composition for Octroi.	Total.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
PRESIDENCY DIVISION—*concld.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	3,302	...	...	...	...	...	...	...	...	...	...	23,015	4,250	1,280	...	...	...	11,585	...	138	40,268
	55	Santipur	16,134	...	...	...	...	...	...	...	...	...	...	20,401	2,490	1,374	...	...	...	12,242	...	223	36,730
	56	Ranaghat	4,050	...	...	...	...	...	...	...	...	...	...	6,995	940	306	...	...	...	4,866	...	15	13,122
	57	Nadia	3,602	...	...	..	...	...	...	...	...	...	...	7,105	534	142	...	...	...	5,936	...	29	13,746
	58	Kushtia	4,382	...	...	...	...	...	...	...	...	...	...	5,321	1,274	589	...	...	...	3,549	1	59	10,793
	59	Kumarkhali	504	...	...	...	...	...	...	...	...	...	...	115	186	108	...	...	...	2,525	3,023	87	6,044
	60	Meherpur	1,102	...	...	...	...	...	...	...	...	...	...	286	391	69	...	...	...	...	2,280	2	3,028
	61	Birnagar	1,049	...	...	...	...	...	...	...	...	...	...	110	280	...	...	...	...	...	2,695	...	3,085
	62	Chakdah	976	...	...	...	...	...	...	...	...	...	...	138	1,019	75	...	...	...	...	2,622	9	3,863
		Total	35,101	...	..	...	...	...	...	...	...	...	...	63,486	11,364	3,943	...	...	...	40,703	10,621	562	1,30,679
Murshidabad.	63	Berhampore	26,926	..	...	...	...	...	...	...	...	...	...	22,729	3,474	257	1,153	23,382	...	16,288	6	564	67,803
	64	Murshidabad	2,419	...	.	...	...	...	...	...	...	...	...	849	2,323	103	1,881	...	...	5,385	6,963	22	17,526
	65	Azimganj	8,318	...	...	...	...	...	...	...	...	...	...	579	2,114	358	1,239	...	...	6,472	9,397	51	20,210
	66	Jangipur	653	...	...	...	...	...	...	...	...	...	...	665	256	57	3,541	...	...	2,635	3,242	12	10,708
	67	Kandi	1,652	...	...	...	...	...	...	...	...	...	...	317	493	108	...	...	...	1,716	5,663	5	8,302
	68	Dhulian	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,628	21	1,649
		Total	39,970	...	...	...	...	...	...	...	...	...	...	25,139	8,660	883	8,114	23,382	..	32,496	26,899	675	1,26,198
Jessore	69	Jessore	1,695	...	...	...	...	...	...	...	...	...	...	10,677	3,161	197	...	...	...	5,699	...	17	19,751
	70	Kotchandpur	1,343	...	...	...	...	...	...	...	...	...	...	24	2,210	5	200	...	...	593	3,287	64	6,383
	71	Maheshpur	1,158	...	...	...	...	...	...	...	...	...	...	50	95	...	...	...	...	...	1,922	4	2,071
		Total	4,196	...	...	...	...	...	...	...	...	...	...	10,751	5,466	202	200	...	...	6,292	5,209	85	28,205
Khulna	72	Khulna	11,372	...	...	...	...	...	...	...	...	...	...	4,089	187	707	500	...	...	5,800	5,420	102	16,805
	73	Satkhira	1,638	...	...	...	...	...	...	...	...	...	...	502	432	30	...	...	...	1,732	5,384	53	8,133
	74	Debhatta	136	...	...	..	...	...	...	...	...	...	...	12	...	...	45	...	...	..	1,792	24	1,873
		Total	13,147	...	...	...	...	...	...	...	...	...	...	4,603	619	737	545	...	...	7,532	12,596	179	26,811
		Divisional Total	3,44,748	...	..	...	...	...	...	...	...	..	...	4,27,177	73,109	28,590	13,348	1,08,2	6	44,094	2,32,384	1,19,491	5,400	11,01,861
PATNA DIVISION.																							
Patna	75	Patna	55,714	...	...	...	...	...	...	...	...	...	...	87,639	12,778	5,460	12,465	...	...	21,540	...	234	1,40,116
	76	Barh	4,765	..	...	...	...	...	...	...	...	...	...	...	818	219	...	...	...	1,072	6,746	64	8,919
	77	Bihar	3,934	...	...	...	...	...	...	...	...	...	...	292	1,439	1,068	...	...	...	6,522	16,226	147	25,694
	78	Dinapore	8,068	...	.	...	...	...	...	...	...	...	...	10,878	3,690	330	...	...	...	3,252	..	60	18,210
	79	Khagole	798	...	...	...	...	...	...	...	...	...	...	10,834	418	388	...	...	...	...	...	...	11,640
		Total	73,274	...	...	...	...	...	...	...	...	...	...	1,09,643	19,143	7,465	12,465	...	...	32,386	22,972	505	2,04,579
Gaya	80	Gaya	10,229	...	...	...	...	...	...	...	...	...	...	52,357	7,921	1,428	...	...	...	24,616	...	424	86,749
	81	Tikari	1,475	...	...	...	...	...	...	...	...	...	...	5,288	419	165	...	...	...	...	...	65	5,937
	82	Daudnagar	2,872	...	...	...	...	...	...	...	...	...	...	204	301	218	950	...	...	...	2,474	34	4,181
		Total	14,576	...	...	...	...	...	...	...	...	...	...	57,849	8,644	1,811	950	...	...	24,616	2,474	523	96,867
Shahabad	83	Arrah	34,808*	...	...	...	...	...	...	...	...	...	...	2,772	4,750	603	...	11,758	...	1,962	15,836	63	37,744
	84	Jagdishpur	1,834	...	...	...	...	...	...	...	...	...	...	36	1,184	40	...	...	...	...	3,784	1	5,045
	85	Buxar	223	...	...	...	...	...	...	...	...	...	...	293	373	213	...	...	...	1,954	6,132	54	9,019
	86	Dumraon	1,172	...	...	...	...	...	...	...	...	...	...	75	798	233	...	...	...	...	7,213	13	8,332
	87	Bhaoua	474	...	...	...	...	...	...	...	...	...	...	174	113	179	...	...	...	...	1,995	3	2,464
	88	Sasaram	3,555	..	...	...	...	...	...	...	...	...	...	781	918	213	...	...	...	...	6,414	106	8,432
		Total	42,066	...	...	...	...	...	...	...	...	...	...	4,134	8,136	1,481	...	11,758	...	3,916	41,374	240	71,036
		Divisional Total	1,29,916	...	...	...	...	...	...	...	...	...	...	1,71,623	35,923	10,757	13,415	11,758	...	60,918	66,820	1,268	3,72,482
TIRHUT DIVISION.																							
Saran	89	Chapra	7,516	...	...	...	...	...	...	...	...	...	...	30,955	3,764	994	2,750	...	...	8,158	...	427	47,048
	90	Revelganj	470	...	...	...	...	...	...	...	...	...	...	3,476	610	59	3,108	...	...	...	...	32	7,285
	91	Siwan	14,358	...	...	...	...	...	...	...	...	...	...	...	826	290	...	...	...	3,125	6,549	35	10,825
		Total	22,344	...	...	...	...	...	...	...	...	...	...	34,431	5,200	1,343	5,858	...	...	11,283	6,549	494	65,158
Champaran	92	Motihari	2,979	...	...	...	...	...	...	...	...	...	...	9,515	819	188	...	...	...	372	...	46	10,940
	93	Bettiah	5,624	...	...	...	...	...	...	...	...	...	...	5,106	1,403	319	...	...	...	1,286	12,297	267	20,678
		Total	8,603	...	...	...	...	...	...	...	...	...	...	14,621	2,222	507	...	...	...	1,658	12,297	313	31,618

Realisations under Special Acts.							Revenue derived from Municipal Property and powers apart from taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
615	453	63	...	...	...	1,131	514	3,272	21	...	...	50	...
439	162	69	...	...	...	670	90	26	...	5,069	...	40	...
174	27	17	...	168	...	386	444	296	...	...	...	30	...
397	...	3	...	...	...	400	246	...	...	...	...	...	...
161	...	1	...	...	...	162	...	95	32	...	...	45	...
125	...	8	...	...	...	133	39	89	...	...	...	15	...
393	...	3	...	...	...	396	...	109	...	...	31	10	...
201	...	5	...	...	...	206	...	87	...	...	...	234	...
203	...	2	...	...	...	205	44	52	...	...	...	15	...
2,707	642	171	...	168	...	3,688	1,377	4,026	53	5,069	31	439	...
246	388	84	...	...	...	718	944	169	...	...	...	179	...
1,155	...	11	...	...	...	1,166	162	81	...	...	...	507	...
864	...	11	...	...	...	875	...	...	...	...	...	40	...
398	...	8	...	...	...	406	44	...	...	...	...	...	...
281	...	5	...	...	...	286	71	...	11	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,944	388	119	...	...	...	3,451	1,221	250	11	...	...	726	...
506	179	8	...	...	...	694	186	115	...	...	...	78	...
250	16	7	...	...	...	273	233	...	...	...	...	27	...
309	...	3	...	...	...	312	...	86	...	...	...	...	...
1,065	186	18	...	...	...	1,269	419	201	...	...	...	105	...
438	59	15	...	...	...	512	742	187	...	...	224	27	...
251	17	15	...	...	1	284	158	...	...	...	...	...	...
91	...	8	...	...	...	99	...	5	...	...	...	...	...
780	76	38	...	...	1	895	900	192	...	...	224	27	...
15,241	3,885	815	19,738	283	1	39,968	11,820	6,031	16,153	5,069	278	5,345	125
614	628	175	...	...	781	2,198	934	901	...	...	606	1,251	...
229	...	7	...	...	...	236	...	...	...	...	...	...	...
705	...	87	...	...	...	792	82	...	7	...	...	287	...
92	...	12	...	...	...	104	...	...	...	...	...	...	...
46	...	...	...	...	...	46	...	...	...	...	...	...	...
1,686	628	281	...	...	781	3,376	1,016	901	7	...	606	1,538	...
1,841	605	144	...	...	...	2,590	2,624	17	4	...	348	8,165	...
353	...	7	...	...	...	360	98	2	1	...	...	...	...
279	...	8	...	...	5	292	...	53	...	...	...	...	...
2,473	605	159	...	...	5	3,242	2,722	72	5	...	348	8,165	...
181	226	58	...	...	...	465	179	45	5	...	...	3,574	...
143	...	12	...	...	...	155	...	...	...	...	...	...	...
169	7	5	...	...	...	181	37	...	...	...	...	56	...
202	...	12	...	...	...	214	...	...	18	...	...	...	...
425	...	10	...	...	...	435	4	64	...	...	44	59	...
574	...	7	...	...	...	581	503	...	...	...	...	4,218	...
1,694	238	104	...	...	...	2,031	723	109	23	...	44	7,907	...
5,853	1,466	544	...	...	786	8,649	4,461	1,082	35	...	998	17,610	...
352	589	71	...	...	...	1,012	513	350	563	520	...	2,378	...
149	...	16	...	...	...	165	98	9	...	...	...	...	...
145	...	29	...	...	...	174	282	28	29	...	...	874	...
646	589	116	...	...	...	1,351	893	387	592	520	...	3,252	...
88	...	23	...	...	...	111	63	96	...	987	40	3,381	...
449	...	38	...	...	...	487	...	...	...	...	...	531	...
537	...	61	...	...	...	598	63	96	...	987	40	3,912	...

Revenue derived from Municipal Property and powers apart from Taxation—*concld.*									Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).				Interest on investments.					From Government.			From local funds.			From other sources.			
From burning-ghâts and burial-grounds.	Sale of night soil, etc.	Other fees.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	10	123	404	...	...	...	...	4,394	...	...	2,275	...	...	1,200	...	...	8,979	12,454
125	...	173	283	...	...	...	...	5,806	...	...	...	...	...	...	...	80	5	85
...	...	17	39	...	...	...	...	826	500	...	91	...	...	240	...	...	609	1,440
143	...	15	196	...	...	...	...	609	...	...	...	...	...	920	...	...	235	1,155
2	16	23	72	...	...	...	...	285	...	...	254	...	...	120	...	...	1,641	2,015
80	...	...	144	...	...	...	...	367	...	...	...	...	...	240	...	...	70	310
...	...	...	4	...	...	...	...	154	...	...	103	...	...	259	...	...	603	965
...	...	...	15	237	...	...	...	573	...	...	...	...	...	240	...	...	130	370
...	...	...	...	...	...	...	...	111	...	...	...	...	...	240	...	...	15	255
350	26	351	1,157	237	...	...	...	13,116	500	...	2,723	...	...	3,459	...	80	12,287	19,049
470	35	...	455	...	...	2,968	...	5,220	19,275	...	2,779	...	...	4,500	...	...	13,097	39,651
140	...	...	152	...	...	175	...	1,917	...	...	355	...	..	180	3,600	...	1,776	5,911
134	...	...	178	...	...	...	...	352	1,500	...	100	...	...	240	...	...	57	1,897
1,181	...	...	81	...	...	56	...	1,362	...	..	75	...	...	1,500	...	...	1,013	2,588
...	52	...	48	...	...	...	...	182	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	300	...	...	...	...	..	...	...	...	300
1,925	87	...	914	...	...	3,199	..	8,833	21,075	...	3,309	...	...	6,420	3,600	...	15,943	50,347
175	...	...	262	...	...	63	...	879	44,000	...	947	...	...	1,227	...	...	654	46,828
15	...	...	102	...	...	...	...	377	...	...	...	...	...	100	...	...	54	154
...	...	...	16	...	...	...	...	102	...	...	...	...	...	360	...	...	32	338
190	...	...	380	...	...	63	...	1,358	44,000	...	947	...	...	1,627	...	...	746	47,320
...	...	...	75	...	...	179	...	1,434	737	...	7,995	...	...	984	2,022	...	951	12,689
...	...	...	48	...	...	63	...	269	...	...	115	...	...	400	...	...	495	1,010
...	...	...	39	...	...	...	..	44	...	...	...	...	...	...	...	...	...	...
...	...	...	162	...	...	242	...	1,747	737	...	8,110	...	...	1,384	2,022	..	1,446	13,699
8,542	1,448	1,597	8,498	1,648	...	3,535	...	70,093	1,32,312	...	15,144	2,215	...	14,702	19,610	80	31,682	2,15,745
...	55	...	2,970	1,400	...	...	...	8,117	9,715	...	13,920	2,634	...	7,000	12,509	...	26,856	72,634
...	26	...	241	...	...	...	...	267	...	...	500	...	...	2,000	...	...	882	3,382
...	...	...	296	...	...	...	...	672	606	...	1,295	...	...	2,500	280	...	1,368	6,043
...	35	...	371	...	..	...	...	406	...	...	1,385	...	...	2,000	...		3,511	6,896
...	...	...	113	...	...	...	...	113	...	...	...	...	...	...	...	...	...	...
...	116	...	3,991	1,400	...	...	..	9,575	10,315	...	17,100	2,634	...	13,500	12,789	...	32,617	88,955
...	...	356	1,510	...	...	209	...	13,233	...	...	800	3,000	...	9,740	175	...	741	14,456
...	...	...	36	...	...	...	...	137	...	...	...	...	...	...	..	...	...	...
...	...	...	48	...	...	...	...	101	...	...	180	...	...	392	..	...	65	637
..	...	356	1,594	...	...	209	...	13,471	...	...	980	3,000	...	10,132	175	.	806	15,093
...	1	...	148	...	...	...	...	3,952	25,000	...	...	...	...	...	48,711	...	...	73,711
...	...	...	20	...	...	...	...	20	...	...	...	...	...	...	...	...	...	...
...	...	...	95	...	...	...	..	188	...	...	575	...	...	500	...	...	962	2,037
...	...	...	114	...	...	...	...	132	...	...	...	...	...	...	600	...	...	600
...	46	...	29	...	...	...	...	246	...	...	75	...	...	610	...	...	753	1,438
...	215	...	12	...	...	...	...	4,948	30	...	1,075	...	...	1,380	...	...	3,122	5,607
...	262	...	418	...	...	...	...	9,486	25,030	...	1,725	...	...	2,490	49,311	...	4,837	83,393
...	378	356	6,003	1,400	...	209	...	32,532	35,345	...	19,805	5,634	...	26,122	62,275	...	38,260	1,87,441
...	107	...	1,969	4,050	87	689	..	11,226	...	...	4,195	...	180	7,920	...	...	8,008	20,003
...	...	...	125	...	...	...	...	232	...	...	...	...	...	500	...	...	180	680
...	73	...	112	...	...	...	...	1,398	...	...	...	...	...	1,000	...	...	4,473	5,473
...	180	...	2,206	4,050	87	689	...	12,856	...	...	4,195	...	180	9,120	...	...	12,661	26,156
...	102	...	228	...	...	...	...	4,897	1,068	...	...	...	...	12,500	...	...	3,729	17,297
...	85	...	102	...	...	...	...	718	...	...	475	...	...	1,200	...	...	3,402	5,077
...	187	...	330	...	...	...	...	5,615	1,068	...	475	...	...	13,700	...	...	7,131	22,374

in Bengal during the year ending 31st March 1910—contd.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.							Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 33) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale proceeds of Government securities, and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.				
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	36	36	*58,283*	...	...	...	...	...	95	259	354	58,637	61,939	1 10 3	2 5 11	
...	509	509	*43,800*	...	...	...	...	...	2,753	2,606	5,359	43,759	65,293	1 5 1	1 10 0	
223	24	247	*16,021*	...	...	...	...	...	1,980	856	2,836	18,857	32,907	1 8 10	1 14 4	
1	25	26	*16,927*	...	...	...	...	...	225	790	1,015	16,942	20,544	1 4 2	1 7 5	
2	53	55	*13,710*	...	...	...	...	...	1,376	160	1,536	14,846	19,228	2 0 4	2 7 11	
4	34	38	*6,892*	...	...	...	...	...	225	20	245	7,137	7,641	1 5 1	1 8 0	
...	27	27	*4,570*	...	...	...	...	...	1,434	...	1,434	6,004	7,106	0 8 4	0 12 8	
...	195	195	*4,428*	...	...	...	...	...	1,109	...	1,109	5,537	6,586	0 15 9	1 6 8	
...	12	12	*4,446*	...	...	...	...	...	275	33	308	4,754	5,730	0 11 3	0 12 11	
230	915	1,145	*1,67,677*	...	...		...	...	9,472	4,724	14,196	1,81,873	2,16,974	1 5 11	1 12 2	
392	258	650	*1,14,042*	...	...	...	...	...	5,024	1,518	6,542	1,20,584	1,47,510	2 12 5	4 10 9	
...	259	259	*26,079*	...	...	...	...	50	4,011	...	4,061	30,140	32,559	1 2 6	1 11 6	
...	185	185	*23,519*	...	...	...	...	...	10	...	10	23,529	31,847	1 8 1	1 12 1	
...	30	30	*15,094*	...	...	...	...	...	1,856	1,511	3,367	18,461	19,116	0 15 8	1 6 1	
2	5	7	*8,777*	...	...	...	...	...	...	...	...	8,777	10,429	0 11 0	0 11 8	
...	16	16	*1,965*	...	...	...	...	...	55	...	55	2,020	2,020	0 3 2	0 3 10	
394	753	1,147	*1,89,476*				...	50	10,956	3,029	14,035	2,03,511	2,43,481	1 8 0	2 4 0	
12	108	120	*68,262*	..	...	...	...	...	50	822	872	69,134	70,829	2 7 3	8 7 7	
9	48	57	*7,244*	...	...		...	...	...	794	794	8,038	9,381	0 10 8	0 12 1	
...	18	18	*2,841*	...	...	...	...	...	912	...	912	3,753	4,911	0 7 11	0 10 10	
21	174	195	*78,347*	...	...		...	...	962	1,616	2,578	80,925	85,121	1 3 8	1 8 10	
5	326	331	*31,771*	...	...	...	...	65	2,310	1,450	3,825	35,596	46,969	1 9 7	3 0 6	
...	204	204	*9,900*	...	...		...	...	...	1,348	1,348	11,248	12,886	0 12 6	0 15 3	
28	7	35	*2,061*	...	...		...	...	...	25	25	2,076	2,312	0 5 6	0 6 3	
33	537	570	*43,722*	...	...	..	...	65	2,310	2,823	5,198	48,920	62,067	1 0 3	1 10 7	
7,210	17,478	24,688	*14,52,555*	5,000	42,000	...	...	115	1,08,248	73,634	2,29,997	16,82,352	20,27,100	1 12 5	2 5 5	
613	813	1,426	*2,24,491*	30,000	...	...	...	...	23,075	10,485	63,560	2,88,051	3,43,765	0 14 6	1 7 4	
...	438	438	*13,242*	...	...		...	...	1,010	3	1,013	14,255	19,020	0 11 8	1 1 5	
...	114	114	*33,315*	...	...	...	...	...	3,600	2,689	6,289	39,604	43,538	0 9 7	0 12 5	
...	301	301	*25,917*	...					2,528	2,063	4,591	30,508	38,571	0 12 8	1 2 1	
...	45	45	*11,844*	...	...	...	...	...	...	98	98	11,942	12,740	1 8 9	1 9 2	
613	1,711	2,324	*3,08,809*	30,000	...	...	...	...	30,213	15,338	75,551	3,84,360	4,57,634	0 13 8	1 4 7	
329	6,279	6,608	*1,23,636*	...	...	...	...	...	10,177	3,351	13,528	1,37,164	1,47,303	1 8 6	1 11 10	
5	56	61	*6,495*	..	...	...	...	...	73	...	73	6,568	8,043	0 14 9	1 0 1	
...	27	27	*5,938*	...	...	...	...	...	367	1,000	1,367	6,605	9,477	0 6 10	0 8 9	
354	6,362	6,696	*1,35,369*	...	...	...	...	...	10,617	4,351	14,968	1,50,337	1,64,913	1 1 8	1 8 10	
16	455	471	*1,16,343*	...	...	...	...	...	...	3,341	3,341	1,19,684	1,54,492	0 13 0	2 8 3	
...	4	4	*5,224*	...	...	...	...	...	200	...	200	5,424	7,258	0 7 0	0 7 3	* Revised figures.
...	65	65	*11,490*	...	...	...	...	...	800	...	800	12,290	12,513	0 10 3	0 13 2	
1	165	166	*9,444*	...	...	...	...	...	1,290	...	1,290	10,734	11,906	0 7 5	0 8 5	
...	32	32	*4,615*	...	...	...	...	...	480	107	587	5,202	5,676	0 6 11	0 13 0	
72	64	136	*19,704*	...	...	...	...	...	3,545	4,375	7,920	27,624	31,179	0 5 8	0 13 4	
89	785	874	*1,66,820*	...	...	..	...	...	6,315	7,823	14,138	1,80,958	2,23,024	0 9 6	1 6 5	
1,036	8,858	9,894	*6,10,998*	30,000	...	...	...	...	47,145	27,512	1,04,657	7,15,655	8,45,571	0 13 4	1 5 11	
12	262	274	*79,563*	...	...	...	...	...	376	516	892	80,455	87,971	1 0 4	1 11 8	
...	42	42	*8,404*	...	...	...	...	...	590	30	620	9,024	9,494	0 11 11	0 13 9	
...	121	121	*17,991*	...	...	...	...	...	505	3,635	4,140	22,131	36,489	0 10 11	1 2 3	
12	425	437	*1,05,958*	...	...	..	...	...	1,471	4,181	5,652	1,11,610	1,33,954	0 14 7	1 7 8	
145	53	198	*33,443*	...	...	...	...	...	2,163	8,612	10,775	44,218	47,197	0 12 8	2 6 11	
...	63	63	*27,023*	...	...		...	...	2,913	127	3,045	30,068	35,692	0 13 4	1 1 6	
145	116	261	*60,466*	...	...	..	...	...	5,081	8,739	13,820	74,286	82,889	0 13 2	1 9 2	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																			
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
TIRHUT DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur.	94	Muzaffarpur...	8,237	...	...	...	...	...	...	...	...	...	...	30,402	3,869	324	11,005	...	...	17,065	...	111	62,776
	95	Hajipur ...	6,870	...	...	...	...	...	...	...	...	...	...	9,197	720	126	...	...	...	...	..	291	10,334
	96	Lalganj ...	5,341	...	...	...	...	...	...	...	...	...	...	4,914	341	80	...	...	...	...	...	102	5,437
	97	Sitamarhi ...	1,915	...	...	...	...	...	...	...	...	...	...	552	782	236	...	...	...	2,118	6,669	116	10,473
		Total ...	20,363	..	...	...	...	...	...	...	...	...	...	45,065	5,712	766	11,005	...	...	19,183	6,669	620	89,020
Darbhanga	98	Darbhanga ...	9,208	...	...	...	...	...	...	...	...	...	...	13,690	6,127	1,084	...	...	...	8,594	20,406	114	50,015
	99	Madhubani ...	3,445	...	...	...	...	...	...	...	...	...	...	541	934	329	...	...	...	...	6,183	20	8,007
	100	Koserha ...	1,721	...	...	...	...	...	...	...	...	...	...	52	1,290	149	...	...	...	...	2,815	5	4,311
	101	Samastipur ...	6,360	...	...	...	...	...	...	...	...	...	...	798	743	275	...	...	...	...	6,025	36	7,885
		Total ...	20,734	...	...	...	...	...	...	...	...	...	...	15,079	9,094	1,837	...	...	...	8,594	35,439	175	70,218
		Divisional Total.	72,044	...	...	...	...	...	...	...	...	...	...	1,09,196	22,228	4,453	16,863	...	...	40,718	60,954	1,602	2,56,014
BHAGALPUR DIVISION.																							
Monghyr	102	Monghyr ...	82,202	...	...	...	...	...	...	...	...	...	...	20,078	3,438	987	12,417	...	...	7,977	...	32	44,929
	103	Jamalpur ...	6,037	...	...	...	...	...	...	...	...	...	...	16,344	1,155	276	...	...	...	7,337	...	30	25,142
		Total ...	88,239	...	...	...	...	...	...	...	...	...	...	36,422	4,593	1,263	12,417	...	...	15,314	...	62	70,071
Bhagalpur	104	Bhagalpur ...	60,362	...	...	...	...	...	...	...	...	..	...	41,746	11,319	1,271	14,383	27,349	...	14,659	...	208	1,10,935
	105	Colgong ...	850	...	...	...	...	..	...	...	...	...	...	245	705	113	...	...	...	...	3,065	15	4,143
		Total ...	61,212	...	...	...	...	...	...	...	...	...	...	41,991	12,024	1,384	14,383	27,349	...	14,659	3,065	223	1,15,078
Purnea ...	106	Purnea ...	3,485	...	...	...	...	...	...	...	...	...	...	15,953	2,759	165	...	...	...	5,915	...	125	24,917
	107	Kishanganj ...	13,415	...	...	...	...	...	...	...	...	...	...	600	6,108	1,033	...	...	...	1,309	4,278	43	13,371
	108	Katihar ...	5,255	...	...	...	...	...	...	...	...	...	...	5,142	1,554	331	...	...	...	...	...	99	7,126
		Total ...	22,155	...	...	...	...	...	...	...	...	...	...	21,695	10,421	1,529	...	...	...	7,224	4,278	267	45,414
Darjeeling	109	Darjeeling ...	1,68,553	...	...	...	...	...	...	...	...	...	...	60,785	1,680	1,101	...	25,462	20,283	24,992	...	132	1,34,435
	110	Kurseong ...	2,532	...	...	...	...	...	...	...	...	...	...	15,536	...	662	...	6,806	...	4,645	...	33	27,682
		Total ...	1,71,085	...	...	...	...	...	...	...	...	...	...	76,321	1,680	1,763	...	32,268	20,283	29,637	...	165	1,62,117
Sonthal Parganas.	111	Deoghar ...	4,382	...	...	...	..	...	...	...	...	...	...	4,192	644	225	...	...	...	4,194	4,575	58	13,888
	112	Sahebganj ...	2,969	...	...	...	...	...	...	...	...	...	...	12,273	1,875	525	...	...	...	4,905	...	27	19,605
	113	Dumka ...	3,787	...	...	...	...	...	...	...	...	...	...	4,351	1,258	...	...	...	..	1,463	...	...	7,077
	114	Madhupur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total ...	11,138	...	...	...	...	...	...	...	...	...	...	20,816	3,777	750	...	...	...	10,567	4,575	85	40,570
		Divisional Total.	3,53,829	...	...	...	...	...	...	...	...	...	...	1,97,245	32,495	6,689	26,800	59,617	20,283	77,401	11,918	802	4,33,250
ORISSA DIVISION.																							
Cuttack ...	115	Cuttack ...	5,476	...	...	...	...	...	...	...	...	...	...	22,880	3,030	869	8,625	...	...	16,778	...	108	52,290
	116	Jajpur ...	5,514	...	...	...	...	...	...	...	...	...	...	200	274	31	...	...	...	1,026	4,748	76	6,355
	117	Kendrapara	2,437	...	...	...	...	...	...	...	...	...	...	260	582	170	373	...	...	1,776	6,712	50	9,923
		Total ...	13,427	...	...	...	...	...	...	...	...	...	...	23,340	3,886	1,070	8,998	...	...	19,580	11,460	234	68,568
Balasore ...	118	Balasore ...	3	...	...	...	...	...	...	...	...	...	...	1,714	1,357	98	220	...	...	2,231	9,680	97	15,397
Puri ...	119	Puri ...	2,16,621	..	...	...	...	...	...	...	...	...	...	25,187	2,813	200	...	...	...	15,643	...	...	43,843
Sambalpur	120	Sambalpur ..	6,421	15,343	358	1,611	1,646	876	545	4,825	1,510	...	26,914	...	379	18	1,470	...	...	2,963	...	4	31,748
		Divisional Total.	2,36,472	15,543	358	1,611	1,646	876	545	4,825	1,510	...	26,914	50,241	8,435	1,386	16,688	...	...	40,417	21,140	335	1,59,556
CHOTA NAGPUR DIVISION.																							
Hazaribagh.	121	Hazaribagh...	3,515	...	...	...	...	...	...	...	...	..	...	396	1,944	117	...	...	...	5,721	7,752	77	16,007
	122	Chatra ...	3,391	...	...	...	...	...	...	...	...	...	...	145	902	129	...	...	...	...	3,587	21	4,784
	123	Giridih ...	1,455	...	...	...	...	...	...	...	...	...	...	568	898	37	...	...	...	...	4,563	53	6,116
		Total ...	8,361	...	...	...	...	...	...	...	...	...	...	1,109	3,744	283	...	...	...	5,721	15,899	151	26,907

Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
242	283	103	...	...	...	628	402	497	...	...	521	453	...
168	25	54	...	...	...	247	471	3	10	...	...	458	...
119	...	44	...	...	...	163	31	...	4	...	...	231	...
215	...	38	...	...	...	253	...	...	...	...	...	433	...
744	308	239	...	...	...	1,291	904	500	14	...	521	1,575	...
509	122	65	...	...	..	696	17	13	5	...	...	2,124	...
182	...	20	...	...	...	202	66	...	42	...	...	4,711	...
40	...	13	...	...	...	53	8	...	12	...	...	233	...
116	...	33	...	...	...	148	32	2	...	378	43	744	...
847	122	130	...	...	...	1,099	123	15	59	378	43	7,812	...
2,774	1,019	546	...	...	...	4,339	1,983	998	665	1,885	604	16,551	...
1,117	338	22	...	...	...	1,477	138	240	...	...	343	1,537	...
783	4	11	...	...	...	798	...	53	...	...	...	67	...
1,900	342	33	...	...	...	2,275	138	293	..	...	343	1,604	...
1,212	298	10	...	...	625	2,145	522	1,556	38	...	1,946	374	...
481	...	8	...	...	...	489	43	1	18	...	...	...	...
1,693	298	18	...	...	625	2,634	565	1,557	56	...	1,946	374	...
1,525	199	13	...	...	...	1,737	9	52	11	...	374	654	...
1,090	...	4	...	...	13	1,107	...	...	...	...	...	131	...
860	...	18	78	...	8	964	...	...	...	...	283	70	...
3,475	199	35	78	...	21	3,808	9	52	11	...	657	855	...
66	1	16	...	...	...	83	46,706	965	273	...	1,794	9,168	...
20	...	...	...	...	...	20	...	...	400	...	164	25	...
86	1	16	...	...	...	103	46,706	965	673	...	1,958	9,193	...
396	81	32	...	...	...	509	...	...	...	...	...	...	...
529	...	8	...	...	...	537	276	...	8	...	...	2,094	...
346	...	...	...	...	...	346	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1,271	81	40	...	...	...	1,392	276	...	8	...	...	2,049	...
8,425	921	142	78	...	646	10,212	47,694	2,867	748	...	4,904	14,075	...
976	294	36	...	...	...	1,306	628	36	186	45	...	857	...
810	...	1	...	...	...	811	...	28	...	...	28	168	...
206	...	8	...	...	...	214	162	136	...	...	...	251	...
1,992	294	45	..	...	...	2,331	790	200	186	45	28	1,266	...
376	32	...	...	...	...	408	198	51	...	...	300	520	...
21	202	...	...	...	...	223	2,464	82	2	...	190	4,100	...
1,054	55	...	...	148	...	1,257	1,075	178	80	151	...	627	...
3,443	583	45	...	148	...	4,219	4,527	511	268	196	518	6,513	...
537	...	5	...	...	...	542	2,084	25	...	...	..	1,382	...
461	...	3	...	...	...	464	40	...	...	...	...	716	...
401	...	...	...	...	...	401	...	...	...	...	...	570	...
1,399	...	8	...	...	...	1,407	2,124	25	...	...	...	2,668	...

Revenue derived from Municipal Property and powers apart from Taxation—*concluded.*									Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many colums as may be necessary.)			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			
From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,703	...	1,195	244	...	1,103	..	7,118	1,000	...	200	...	...	7,000	...	...	540	8,740
...	...	39	349	...	...	...	..	1,330	...	657	105	...	...	600	...	...	647	2,009
...	...	6	158	...	...	...	...	430	...	...	...	...	...	...	...	.	...	...
...	17	...	201	...	...	70	...	721	...	...	1,600	...	...	1,320	...	...	3,122	6,042
...	2,720	45	1,903	244	...	1,173	...	9,509	1,000	657	1,905	...	...	8,920	...	...	4,309	16,791
...	258	6	147	...	...	...	...	2,570	...	...	150	2,000	...	4,000	...	...	783	6,933
...	...	...	110	...	...	70	...	4,999	...	...	875	...	...	1,582	...	...	1,786	4,243
...	...	...	43	...	...	...	...	296	...	...	...	120	...	420	...	...	846	1,386
...	..	...	40	...	...	...	...	1,239	...	...	867	...	120	300	1,000	855	1,084	4,226
...	258	6	340	...	...	70	...	9,104	...	...	1,892	2,120	120	6,302	1,000	855	4, 19	16,788
...	3,345	51	4,779	4,294	87	1,932	...	37,174	2,068	657	8,467	2,120	300	38,042	1,000	855	28,600	82,109
...	...	6	862	...	...	2,496	...	5,622	1,00,953	...	2,228	240	...	4,000	1,10,815	..	5,589	2,23,825
...	...	...	529	...	...	...	...	649	...	...	...	...	...	...	...	...	...	
...	...	6	1,391	...	...	2,496	...	6,271	1,00,953	...	2,228	240	...	4,000	1,10,815	..	5,589	2,23,825
...	...	8,587	1,559	...	...	112	...	14,694	...	...	197	5,000	...	1,310	...	..	1,096	7,603
...	...	...	144	...	...	...	...	206	...	...	...	...	...	550	...	...	243	793
...	...	8,587	1,703	...	...	112	...	14,900	...	...	197	5,000	...	1,860	...	...	1,339	8,396
...	...	...	223	...	...	...	...	1,323	1,200	...	250	...	...	2,500	...	...	247	4,897
...	...	...	208	...	...	...	...	339	...	...	602	...	...	220	...	...	1,485	2,307
...	...	...	78	...	...	...	...	431	788	...	...	...	...	500	131	...	...	1,419
...	...	...	509	...	...	...	...	2,093	1,988	...	852	...	...	3,220	131	...	2,432	8,623
...	...	43,896‡	664	...	...	180	...	1,03,586	50,000	...	1,430	340	...	1,000	...	..	2,569	55,339
...	...	...	52	...	...	...	...	641	14,000	...	..	...	...	400	...	...	1,299	16,199
...	...	43,896	656	...	...	180	...	1,04,227	64,500	...	1,430	340	...	1,400	...	...	3,868	71,538
...	...	...	188	...	...	105	...	293	...	...	...	100	...	96	240	...	1,255	1,691
...	...	...	439	...	...	...	...	2,764	1,300	...	...	...	...	...	...	...	916	2,216
...	...	...	206	...	...	307	...	521	...	...	150	...	...	...	162	...	1,426	1,738
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	833	...	...	412	...	3,578	1,300	...	150	100	...	96	402	...	3,597	5,643
...	...	52,489	5,092	...	...	3,200	...	1,31,069	1,66,741	...	4,857	5,680	...	10,576	1,11,348	...	1,,825	3,18,027
...	...	2	404	...	...	...	...	2,158	...	...	...	...	...	200	...	...	255	455
...	...	...	108	...	...	...	...	322	...	...	430	300	...	180	...	...	563	1,473
...	...	20	27	...	...	...	...	596	...	...	365	...	...	260	...	...	284	909
...	...	22	539	...	...	...	...	3,076	...	...	795	300	...	640	...	..	1,102	2,837
...	...	...	294	...	...	73	...	1,426	...	...	624	...	...	6,357	300	...	296	7,577
...	...	288	290	...	...	...	...	7,416	2,000	..	1,818	28,313	...	8,200	9,885	...	9,319	59,635
...	...	303	408	...	...	..	...	2,822	...	150	706	172	...	...	...	..	267	1,295
...	...	613	1,531	...	...	73	...	14,750	2,000	150	3,943	28,785	...	15,197	10,285	...	10,984	71,344
...	100	106	13	...	...	300	...	4,010	10,118	...	180	...	...	3,097	...	...	1,022	14,417
...	27	...	61	...	...	...	...	844	...	...	...	...	...	1,000	...	...	105	1,105
...	30	...	100	...	...	...	...	790	...	...	...	600	...	...	...	...	494	1,094
...	157	106	174	...	..	300	..	5,55	10,118	...	180	600	...	4,097	...		1,621	16,616

in Bengal during the year ending 31st March 1910—contd.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of sinking fund for repayment of loans.	Advances.								
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.	Deposits.	Total.					
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	1,603	1,603	*80,865*	...	...	...	...	50	2,417	145	2,612	83,477	91,714	1 6 0	1 12 4	
...	86	86	*14,006*	...	...	...	...	...	382	...	382	14,388	21,258	0 7 9	0 10 6	
...	16	17	*6,047*	...	...	...	...	...	543	120	665	6,712	10,053	0 7 6	0 8 4	
1	115	115	*17,604*	...	...	...	...	...	5,115	1,178*	4,291	21,895	23,810	1 1 6	1 13 6	* Excludes Rs. 1,398 for the amount of uncashed cheques.
1	1,820	1,821	*1,18,522*	...	...	...	...	50	6,459	1,441	7,950	1,26,472	1,46,335	1 0 2	1 5 6	
24	446†	470	*60,684*	...	...	...	...	...	8,392	9,051	17,343	78,027	87,235	0 13 0	0 14 7	† Includes Rs. 223 representing veterinary receipts.
...	97	97	*17,548*	...	...	...	...	...	5,337	...	5,337	22,885	26,330	0 9 11	1 5 9	
...	48	48	*6,094*	...	...	...	..	50	771	2	823	6,917	8,038	0 6 8	0 9 6	
...	55	55	*15,553*	...	...	...	...	...	1,428	11	1,439	14,992	21,352	0 13 10	1 7 9	
24	646	670	*97,879*	...	...	...	...	50	15,828	9,064	24,942	1,22,821	1,43,555	0 11 4	0 15 10	
182	3,007	3,189	*3,82,825*	...	...	...	...	100	28,839	23,425	52,364	4,35,189	5,07,233	0 13 9	1 4 8	
342	1,159	1,501	*2,77,354*	...	...	...	...	...	8,442	7,924	16,366	2,93,720	3,75,922	0 14 4	5 8 6	
599	333	932	*27,521*	...	...	...	...	...	380	19	399	27,920	33,957	1 4 1	1 5 11	
941	1,492	2,433	*3,04,875*	...	...	...	...	...	8,822	7,943	16,765	3,21,640	4,09,879	0 15 11	4 5 6	
422	1,189	1,611	*1,36,988*	3,704	10,000	...	...	...	7,567	14,595	35,866	1,72,854	2,33,216	1 7 5	1 12 11	
...	158	158	*5,789*	...	...	...	...	...	155	1	156	5,945	6,795	0 12 4	1 1 3	
422	1,347	1,769	*1,42,777*	3,704	10,000	...	...	...	7,722	14,596	36,022	1,78,799	2,40,011	1 6 8	1 13 1	
...	542	542	*33,416*	...	...	...	...	...	3,330	535	3,865	37,281	40,766	1 12 5	2 6 2	
...	57	57	*17,181*	...	...	...	...	30	3,830	179	4,039	21,220	34,635	1 11 9	2 3 9	
...	79	79	*10,019*	...	...	...	...	...	..	190	190	10,209	15,464	0 12 4	1 1 7	
...	678	678	*60,616*	...	...	...	...	30	7,160	904	8,094	68,710	90,365	1 7 7	1 15 6	
7,222	1,120	8,342	*3,01,785*	...	30,000	...	...	...	22,379	8,361	60,740	3,62,525	5,31,078	7 15 1	17 13 3	‡ For electric light installation.
142	282	424	*44,966*	...	...	...	...	...	62,915	1,158	64,076	1,09,042	1,11,574	6 3 1	10 1 0	
7,364	1,402	8,766	*3,46,751*	...	30,000	...	...	...	85,297	9,519	1,24,816	4,71,567	6,42,652	7 9 2	16 3 3	
...	374	374	*16,755*	...	...	...	...	...	735	429	1,164	17,919	22,301	1 15 8	2 6 2	
100	46	146	*25,268*	...	...	...	...	...	6,475	565	7,038	32,306	35,275	2 7 9	3 2 0	
...	123	123	*9,805*	...	...	...	...	100	995	663	1,758	11,563	15,350	1 5 3	1 13 5	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
100	543	643	*51,828*	...	...	...	...	100	8,203	1,657	9,960	61,788	72,926	2 0 0	2 9 3	
8,827	5,462	14,289	*9,06,847*	3,704	40,000	...	...	130	1,17,204	34,619	1,95,657	11,02,504	14,56,333	1 15 0	4 0 9	
78	1,092	1,170	*57,379*	...	...	...	...	50	4,768	3,343	8,161	65,540	71,016	1 1 11	1 3 8	
...	102	102	*9,063*	...	...	...	...	...	363	3	366	9,429	14,943	0 8 4	0 11 11	
...	...	...	*11,642*	...	...	...	...	...	36	273	309	11,951	14,388	0 10 5	0 12 3	
78	1,194	1,272	*78,084*	...	...	...	...	50	5,167	3,619	8,836	86,920	1,00,347	0 14 10	1 0 10	
...	78	78	*24,896*	...	5,000	...	...	...	1,555	3,839	10,394	35,290	35,293	0 11 9	1 3 0	
90	(a)595	685	*1,11,803*	...	...	...	...	...	5,214	2,597	7,811	1,19,613	3,36,234	1 4 0	3 6 0	a) Includes Rs. 225 on account of warrant fees.
6	470	476	*37,598*	...	...	...	...	...	2,450	376	2,826	40,424	46,845	2 4 2	2 10 11	
174	2,337	2,511	*2,52,380*	...	5,000	...	..	50	14,386	10,431	29,867	2,82,247	5,18,719	1 2 3	1 12 10	
...	45	45	*35,021*	...	...	...	...	...	2,424	747	3,171	33,192	41,707	1 0 2	2 3 5	
...	88	88	*7,285*	...	...	...	...	...	2,156	432	2,588	9,873	13,264	0 7 2	0 10 11	
226	446	672	*8,983*	...	1,300	...	...	30	...	16	1,346	10,329	11,784	0 10 5	0 15 3	
226	579	805	*51,289*	...	1,300	...	...	30	4,580	1,195	7,105	53,394	66,755	0 12 0	1 6 10	

FORM No. II.—*Statement showing the Income of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates and Taxes.																			
				Octroi.																	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals or slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi	124	Ranchi ...	1,493	...	...	...	...	...	...	...	...	...	...	16,159	1,358	492	...	...	...	12,228	...	98	70,335
	125	Lohardaga ...	426	...	...	...	...	...	...	...	...	...	...	131	77	55	...	...	...	...	2,365	21	2,649
		Total ...	1,924	...	...	...	...	...	...	...	...	...	...	16,290	1,435	547	...	...	...	12,228	2,365	119	32,984
Palamau	126	Daltonganj ...	21,667	...	...	...	...	...	...	...	...	...	...	1,602	231	139	330	2,159	...	2,381	3,088	23	10,113
Manbhum	127	Purulia ...	10,634	...	...	...	...	...	...	...	...	...	...	11,505	1,250	416	...	...	...	4,500	...	36	17,706
	128	Jhalda ...	810	...	...	...	...	...	...	...	...	...	...	68	...	100	...	...	...	...	2,222	23	2,468
	129	Raghunathpur	491	...	...	...	...	...	...	...	...	...	...	94	...	91	...	...	...	475	1,214	1	1,875
		Total ...	11,935	...	...	...	...	...	...	...	...	...	...	11,662	1,250	666	...	...	...	4,975	3,436	60	22,049
Singhbhum	130	Chaibassa ...	1,922	...	...	...	...	...	...	...	...	...	...	6,021	1,838	47	...	...	...	2,132	...	36	10,074
		Divisional Total.	41,389	...	...	...	...	...	...	...	...	...	...	36,684	8,598	1,682	330	2,159	...	27,437	24,738	449	1,02,127
		GRAND TOTAL	18,80,011	15,543	358	1,614	1,648	876	645	4,825	1,510	...	26,914	14,82,375	2,41,158	67,747	98,472	4,13,624	1,49,103	8,46,779	3,67,163	13,569	37,56,804
		GRAND TOTAL FOR 1908-09.	13,29,540	17,752	338	2,022	1,701	846	262	4,143	1,281	...	25,355	14,21,036	2,31,194	62,476	99,581	4,06,836	1,89,451	8,22,688	3,55,309	16,044	36,40,921

in Bengal during the year ending 31st March 1910—concld.

Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from taxation.							Remarks.
		From other sources (to be specified in detail in as many columns as may be necessary).												
From pounds.	From hackney carriages.	Vaccination fees.	Juto-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
965	74	32	...	...	...	1,611	751	106	51	...	35	8,778	...	
270	...	6	...	...	...	276	258	5	81	...	...	198	...	
1,175	74	38	...	...	...	1,287	1,009	111	132	...	35	8,976	...	
605	...	14	...	...	...	619	...	30	...	...	...	9,500	...	
755	77	...	...	...	...	832	1,902	..	...	...	166	4,376	...	
371	...	...	...	...	...	371	150	...	...	...	8	126	...	
267	...	...	...	...	...	267	165	...	23	...	...	192	...	
1,393	77	...	...	...	...	1,470	2,217	...	23	...	174	4,624	...	
464	...	9	...	...	...	473	430	...	35	...	60	...	...	
5,036	151	69	...	...	...	5,256	5,780	163	159	...	269	25,763	...	
49,499	11,099	2,457	26,446	457	1,444	91 375	92,379	14,193	19,719	25,638	51,671	1,13,399	125	
48,333	10,786	2,520	29,274	...	2,772	93,685	84,376	19,981	20,293	22,388	12,570	1,09,905	331	

22*a*

FORM No. III.

STATEMENT OF EXPENDITURE

OF THE

MUNICIPALITIES IN BENGAL

DURING

1909-10.

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
																Water-supply.		Drainage.	
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	4,572	3,947	...	...	...	...	...	8,519	134	5,116	...	16	5,266	9,181	16,571	78	1,741
	2	Kalna	572	1,035	...	...	...	...	...	1,667	5	636	...	72	713	...	259	...	583
	3	Katwa	409	775	...	...	...	...	...	1,184	1	426	...	...	427	...	169	...	24
	4	Dainhat	346	324	...	...	...	...	...	670	...	109	...	...	109	...	8	...	244
	5	Raniganj	499	861	...	...	...	...	...	1,360	...	846	...	47	893	114	443	...	1,208
	6	Asansol	1,048	1,461	...	...	60	...	...	2,569	...	1,817	...	1	1,818	...	12	2,636	230
		Total	7,446	8,403	...	...	60	...	...	15,909	140	8,950	...	136	9,226	9,295	17,462	2,714	4,030
Birbhum	7	Suri	854	666	...	...	...	...	...	1,520	1	1,208	..	2	1,211	...	819	...	480
Bankura	8	Bankura	1,233	982	...	...	8	...	...	2,223	...	1,146	...	10	1,156	...	278	1,119	1,124
	9	Vishnupur	522	612	...	...	...	...	...	1,134	...	471	...	...	471	...	199	50	50
	10	Sonamukhi	423	454	...	..	29	...	...	906	16	495	...	1	512	...	99	...	146
		Total	2,178	2,048	...	...	37	...		4,263	16	2,112	...	11	2,139	...	576	1,169	1,320
Midnapore	11	Midnapore	1,437	3,390	...	...	4	...	...	4,831	13	2,166	...	62	2,241	...	81	280	1,966
	12	Tamluk	423	558	...	...	...	...	...	981	13	482	...	2	497	...	646	...	334
	13	Ghatal	283	634	21	...	...	...	...	938	...	394	...	8	402	2	272	...	...
	14	Chandrakona	369	489	...	...	...	...	...	858	...	373	...	...	373	...	166	...	280
	15	Ramjibanpur	229	391	...	...	...	...	...	620	...	387	...	...	387	...	...	...	246
	16	Khirpai	156	395	...	...	...	...	...	551	...	120	...	...	120	...	26	...	32
	17	Kharar	220	400	...	...	...	...	...	620	...	333	...	...	333	...	48	...	64
		Total	3,117	6,257	21	...	4	...	...	9,399	26	4,255	...	72	4,353	2	1,239	280	2,922
Hooghly	18	Hooghly-Chinsura	2,134	3,018	...	...	9	...	...	5,161	...	5,632	...	16	5,648	...	61	2,826	2,760
	19	Serampore	2,487	3,382	...	...	11	...	...	5,875	10	2,935	...	14	2,959	...	3	...	8,176
	20	Uttarpara	899	1,151	...	...	...	...	...	2,050	...	999	...	...	999	...	...	...	269
	21	Baidyabati	1,359	1,995	...	...	...	...	...	3,354	18	1,809	...	...	1,827	...	...	96	1,477
	22	Bhadreswar	903	955	...	...	...	...	...	1,858	...	985	...	...	985	...	...	...	989
	23	Kotrung	503	622	...	...	...	...	...	1,125	...	973	...	1	974	...	...	...	129
	24	Bansberia	546	562	...	...	60	...	...	1,168	...	...	...	...	...	...	...	482	406
	25	Arambagh	393	333	...	...	...	...	...	726	...	362	...	5	367	...	297	...	99
		Total	9,219	12,018	...	..	80	...	...	21,317	28	13,695	...	36	13,759	...	361	3,404	14,313
Howrah	26	Howrah	21,865	34,806	...	225	10,247	495	...	67,638	13,802	69,189	...	240	83,231	17,519	60,377	1,14,237	15,459
	27	Bally	2,325	1,778	...	...	...	...	...	4,103	...	2,372	...	12	2,384	229	...	194	1,577
		Total	24,190	36,584	...	225	10,247	495	...	71,741	13,802	71,561	...	252	85,615	17,748	60,377	1,14,431	17,036
		Divisional Total	47,004	65,976	21	225	10,428	495	...	1,24,149	14,013	1,01,781	...	509	1,16,303	27,045	80,834	1,21,938	40,101
PRESIDENCY DIVISION.																			
24-Parganas	28	Cossipore-Chitpur	10,094	7,995	...	974	286	...	...	19,349	17,688	40,008	...	17	57,713	3,572	36,920	2,735	3,476
	29	Maniktala	2,404	4,928	...	..	1,490	44	...	8,866	1,750	8,055	..	...	9,805	17,443	20,617	57	4,535
	30	Baranagar	1,718	2,295	...	1	8	...	...	4,022	...	3,187	...	3	3,190	...	700	10,242	511
	31	Kamarhati	1,059	1,159	...	31	...	...	...	2,249	...	1,701	...	29	1,730	...	148	...	335
	32	South Suburban	953	1,511	...	...	...	...	...	2,464	...	725	...	...	725	...	930	...	402
	33	Tollyganj	932	1,286	...	...	...	...	...	2,218	...	1,377	...	...	1,377	6,737	577	232	1,573
	34	Garden Reach	2,186	2,192	...	36	...	...	...	4,414	2,916	2,033	...	...	4,949	774	5,954	...	952
	35	Rajpur	423	735	...	...	...	...	...	1,158	...	614	...	2	616	...	88	...	124
	36	Baruipur	580	439	...	..	...	...	...	1,019	...	194	...	...	194	...	12	8,418	214
	37	Jainagar	352	337	...	...	...	...	...	689	...	664	...	5	669	...	...	...	292
	38	South Dum-Dum	590	957	...	...	...	...	...	1,547	...	767	...	...	767	...	1,341	...	484
	39	North Dum-Dum	426	621	..	...	4	...	...	1,051	...	23	...	2	25	...	...	...	125
	40	South Barrackpore	698	612	...	...	...	...	...	1,310	...	...	...	...	...	...	...	...	415
	41	Panihati	509	600	...	...	1	...	...	1,110	...	38	...	1	39	...	...	...	1,472
	42	Titagarh	2,661	832	...	...	...	...	...	3,543	...	461	...	17	478	...	...	82,058	1,971
	43	North Barrackpore	638	1,074	...	...	..	...	...	1,712	...	...	...	...	...	...	26	...	356
	44	Garulia	1,669	782	...	...	6	...	...	2,457	...	279	...	6	285	1,938	...	12,479	356
	45	Barasat	458	1,137	...	49	...	...	...	1,644	...	485	...	1	486	...	282	8,639	644
	46	Naihati	656	1,350	...	6	...	...	...	2,012	2	909	...	2	913	258	...	...	11
	47	Halisahar	554	896	...	...	...	...	...	1,450	...	842	...	...	842	...	120	...	113
	48	Bhatpara	1,191	1,804	...	...	...	...	...	2,995	...	1,572	...	50	1,622	2,132	255	24,119	4,203
	49	Goberdanga	334	397	...	...	...	...	...	731	...	...	...	...	...	...	...	120	577
	50	Basirhat	436	655	...	...	...	...	...	1,091	...	204	...	2	206	...	150	854	515
	51	Baduria	366	423	...	...	...	...	...	789	...	123	...	14	137	...	...	...	577
	52	Taki	336	266	...	...	...	...	...	602	...	...	...	6	6	...	...	37	48
	53	Budge Budge	846	1,190	...	...	...	...	...	2,036	...	2,380	...	1	2,381	...	...	1,033	150
		Total	33,069	36,523	...	1,097	1,795	44	...	72,528	22,356	66,641	...	158	89,155	32,854	68,120	1,51,023	24,431

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,480	13,254	12	306	541	19	41	...	120	...	1,718	395	12,201	1	92,639
5,079	657	...	128	...	3	...	8	...	...	393	249	3,200	21	10,580
4,178	918	39	90	...	...	...	...	...	...	194	...	1,778	...	7,300
1,557	683	...	70	...	2	...	...	...	...	183	9	396	...	3,082
5,346	4,554	177	153	...	...	...	...	...	...	300	...	1,896	...	14,191
22,492	...	...	111	1,151	...	...	...	...	...	374	...	4,174	...	31,180
75,132	20,066	228	858	1,692	24	41	8	120	...	3,162	653	23,555	22	1,59,062
6,003	3,928	...	124	23	95	...	...	...	...	363	...	2	...	11,837
5,551	1,975	...	133	37	10	...	...	...	...	423	40	4,003	3	14,697
3,718	1,247	...	151	319	50	...	1	...	...	206	49	1,509	10	7,558
2,299	837	...	87	...	37	...	...	...	...	...	...	535	...	4,040
11,568	4,059	...	371	356	97	...	1	...	...	629	89	6,047	13	26,295
19,114	10,850	...	228	314	110	...	...	...	...	330	249	2,733	8	36,299
4,539	1,799	...	90	242	...	...	...	...	...	180	16	1,204	5	9,355
2,431	2,457	...	114	...	20	...	...	...	...	...	7	3,004	...	8,307
648	1,312	...	74	...	10	...	...	...	...	146	170	187	...	3,073
725	1,264	...	60	...	...	...	...	...	...	72	62	354	14	2,797
417	811	...	59	...	...	...	2	...	...	72	...	205	...	1,624
1,339	1,067	...	61	...	...	...	...	...	...	57	274	1,172	8	4,090
29,263	19,590	...	686	586	140	...	2	...	...	863	778	8,859	35	65,245
28,621	573	363	350	...	6	...	...	126	...	1,005	19	23,330	3	60,093
22,428	9,777	...	211	112	12	...	...	90	...	770	...	7,130	13	43,923
7,452	...	30	87	...	...	...	...	60	...	441	1,192	3,285	35	13,351
8,512	1,329	...	95	...	2	...	10	53	...	409	47	3,993	...	16,023
9,075	1,337	29	95	5	9	...	...	73	...	677	...	1,276	...	13,565
3,336	...	5	41	...	...	...	...	90	...	...	341	1,937	...	5,887
1,721	34	...	113	...	...	...	...	42	...	655	...	1,323	4	4,780
2,497	1,910	...	61	...	...	15	...	...	...	264	40	793	...	5,646
83,842	14,960	427	1,053	117	29	15	10	534	...	4,221	1,639	43,287	55	1,68,367
2,12,757	21,599	...	1,898	2,916	445	...	315	852	1,292	23,231	3,784	86,419	69	5,63,169
16,549	1,383	...	270	...	74	...	150	...	...	718	260	5,811	22	27,237
2,29,306	22,982	...	2,168	2,916	519	...	465	852	1,292	23,949	4,044	92,230	91	5,90,406
4,35,344	85,585	655	5,260	5,630	904	56	486	1,506	1,292	33,187	7,203	1,73,989	216	10,21,112
84,128	16,503	7,440	824	...	12	...	...	278	...	8,454	...	32,438	53	1,96,832
37,818	2,207	4,378	633	...	...	...	...	...	196	1,352	...	13,132	32	1,02,460
24,135	750	536	173	...	35	...	...	...	...	390	...	7,731	70	45,273
9,772	150	...	114	164	36	...	103	...	...	360	600	4,349	168	16,419
6,606	2,070	...	393	...	...	...	...	...	...	2,521	...	11,302	11	24,235
6,514	24	276	213	216	...	...	...	...	...	1,683	...	6,328	45	24,447
24,755	1,495	1,941	814	...	...	...	...	...	77	2,911	86	10,739	183	44,772
3,044	1,250	5	211	...	...	...	...	...	...	...	3	1,761	...	6,386
1,875	1,581	...	94	...	20	...	...	...	...	...	123	709	...	13,046
2,080	972	...	72	...	...	...	...	...	...	144	143	1,326	132	5,191
4,068	1,257	...	78	...	5	...	...	...	...	151	49	3,934	49	11,466
1,001	839	1	89	...	2	...	...	...	...	249	157	1,029	6	3,528
3,900	705	3	108	...	5	...	...	...	...	937	275	3,306	10	9,664
4,529	188	214	85	...	13	...	...	...	...	284	...	3,012	28	9,525
16,992	354	7	177	54	53	...	...	...	...	...	...	4,514	...	1,06,210
5,746	1,244	...	72	98	5	...	...	...	...	...	448	3,505	...	11,500
6,364	892	20	112	...	...	...	20	...	...	511	...	429	...	23,971
2,749	5,613	6	96	599	28	...	51	...	...	63	59	3,440	76	22,345
6,546	1,186	...	149	...	58	...	...	...	...	...	...	6,912	...	15,130
4,899	943	...	94	74	25	...	...	...	...	...	...	2,662	...	8,370
13,436	1,216	294	97	...	33	...	...	...	...	535	...	6,432	53	52,955
762	...	...	73	...	6	...	...	...	...	...	...	1,098	...	2,636
2,939	1,289	...	113	...	...	...	42	...	...	...	160	1,604	...	6,697
604	1,611	2	86	...	...	...	...	...	...	150	13	1,500	3	4,541
594	240	...	42	...	5	...	...	...	...	...	31	618	...	1,565
5,831	5,377	90	150	...	...	...	...	...	...	540	3,290	4,735	8	21,204
2,80,779	60,046	15,213	5,186	1,205	341	...	216	278	273	20,334	5,457	1,37,986	926	7,94,668

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,186	1,598	...	8,784	...	...	1,599	...	...	1,137	123	352	1,429	3,041	4,640
...	416	60	476	...	...	...	...	47	297	100	43	1,324	1,664	1,711
96	320	...	416	...	...	...	...	...	145	14	29	59	247	247
...	132	...	132	...	...	...	...	...	95	5	18	17	135	135
337	...	...	337	...	...	...	...	163	149	61	51	38	299	462
...	954	...	954	60	...	113	...	23	293	134	102	185	714	850
8,119	3,470	60	11,649	60	...	1,712	...	233	2,116	437	595	2,952	6,100	8,045
...	599	60	659	...	...	...	...	...	121	53	41	196	411	411
...	618	...	618	...	...	43	...	140	249	507	46	427	1,229	1,417
...	821	96	917	...	...	84	...	33	153	22	31	163	369	486
...	574	...	574	...	...	...	...	...	89	14	16	80	209	209
...	2,013	96	2,109	...	...	132	...	173	501	543	93	670	1,807	2,112
27,343	929	48	28,320	...	...	...	...	...	449	150	614	442	1,655	1,655
...	788	...	788	...	...	...	...	...	172	3	25	15	215	215
...	872	...	872	...	...	...	...	...	150	40	16	60	266	266
...	804	50	854	...	...	...	...	10	111	164	17	21	313	323
...	439	...	439	...	...	...	...	...	100	...	14	1	115	115
...	239	12	251	...	...	10	...	...	46	41	26	4	117	127
...	228	...	228	...	...	...	...	...	100	9	12	1	122	122
27,343	4,299	110	31,752	...	...	10	...	10	1,128	407	724	544	2,803	2,823
...	1,338	65	1,303	...	...	508	...	...	456	391	165	2,994	4,006	4,514
720	2,404	50	3,174	30	...	322	...	...	392	50	184	568	1,194	1,516
586	...	46	632	...	...	...	...	...	174	...	...	53	227	227
...	1,258	...	1,258	...	...	...	...	698	234	305	100	785	1,424	2,122
...	869	...	869	...	...	...	...	...	242	112	69	98	521	521
...	352	...	352	...	...	...	...	...	92	69	27	105	293	293
120	254	...	374	...	...	...	...	...	65	60	35	645	805	805
...	842	...	842	...	...	...	...	...	95	10	12	7	124	124
1,426	7,212	161	8,799	30	...	830	...	698	1,750	997	592	5,255	8,594	10,122
...	8,219	...	8,249	...	...	81,134	...	398	...	14,103	0 2,54 1	20,937	37,585	1,19,117
200	2,598	175	2,973	...	...	...	...	...	416	451	12	279	1,267	1,267
200	10,847	175	11,222	...	...	81,134	...	398	416	14,554	2,661	21,216	38,852	1,20,384
37,088	28,440	662	66,190	90	...	83,818	...	1,512	6,032	16,996	4,706	30,833	58,567	1,43,397
...	3,417	...	3,417	81	...	2,295	...	61	1,162	630	678	1,532	4,099	6,365
450	1,650	...	2,100	300	...	3,759	...	4,138	1,011	267	252	176	1,706	9,603
...	840	...	840	...	...	958	...	3	542	119	83	476	1,220	2,181
...	418	92	510	...	...	...	...	407	171	226	59	235	691	1,098
144	794	66	1,004	500	...	988	...	...	450	175	61	622	1,308	2,296
...	614	...	614	...	...	636	...	...	399	308	61	136	904	1,540
...	1,204	...	1,204	20	...	1,299	...	...	472	181	210	529	1,342	2,641
...	270	...	270	...	...	60	...	...	149	62	29	20	260	320
...	174	...	174	...	...	651	...	...	96	232	42	29	399	1,050
396	236	...	632	...	...	...	...	...	84	114	9	90	297	297
...	340	...	340	...	...	...	...	...	110	42	42	41	235	235
...	240	...	240	...	...	...	...	...	76	...	40	16	132	132
...	274	...	274	...	...	69	...	12	95	97	31	106	329	410
...	440	...	440	...	...	165	...	...	109	53	16	105	274	439
...	699	...	699	...	...	2,346	...	...	133	33	60	1,613	1,838	4,184
...	710	...	710	...	...	...	...	...	134	103	42	132	411	411
...	262	...	262	...	...	(a)896	...	63	100	388	54	6	548	1,507
...	398	...	398	...	...	564	...	1	99	41	18	234	392	957
...	630	...	630	...	...	...	...	...	365	153	46	82	646	646
...	260	...	260	...	...	...	...	...	144	104	31	45	324	324
...	714	...	714	...	...	647	...	...	225	39	54	1,553	1,871	2,518
...	144	...	141	...	...	...	...	...	82	12	12	8	114	114
...	468	...	468	350	...	280	...	...	150	16	19	106	293	523
...	222	...	222	...	...	...	...	...	150	25	15	186	376	376
...	174	...	174	...	...	...	...	...	73	12	7	19	111	111
440	675	...	1,115	10	...	576	...	27	150	96	54	98	398	1,090
1,430	16,267	158	17,855	1,261	...	16,138	...	4,712	6,729	3,480	2,024	8,195	20,428	41,278

in Bengal during the year ending 31st March 1910—contd.

Total expenditure.	Extraordinary and Debt.								Total Disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,19,868	...	...	500	...	200	9,926	14,549	25,174	1,45,042	...	1,13,385	1,13,385	2,58,427	
15,147	...	...	...	...	...	988	291	1,279	16,426	...	5,373	5,373	21,799	
9,664	...	...	...	...	...	1,889	590	2,479	12,143	...	3,335	3,335	15,478	
4,158	...	...	...	...	...	...	184	184	4,342	...	820	820	5,162	
17,743	...	...	...	...	100	268	2,883	3,251	20,994	211	4,386	4,597	25,591	
37,371	...	...	...	980	...	...	131	1,111	38,482	...	8,838	8,838	47,320	
2,03,951	...	...	500	980	300	13,070	18,628	33,478	2,37,429	211	1,36,137	1,36,348	3,73,777	
15,638	...	...	...	...	...	1,042	799	1,841	17,479	285	1,868	2,153	19,632	
20,111	...	...	...	666	110	1,970	1,002	3,748	23,859	1,232	15,640	6,872	40,731	
10,566	...	...	...	405	...	3,389	73	3,867	14,433	...	2,759	2,759	17,192	
6,241	...	...	...	...	...	10	386	396	6,637	139	2,487	2,626	9,263	
36,918	...	...	...	1,071	110	5,369	1,461	8,011	44,929	1,371	20,886	22,257	67,186	
73,346	...	...	...	...	...	5,075	7,251	12,326	85,672	1,537	1,725	3,262	88,934	
11,536	...	...	...	...	...	1,317	27	1,344	12,880	706	1,005	1,711	14,591	
10,785	...	...	...	...	...	...	315	315	11,100	379	370	749	11,849	
6,481	...	...	...	...	...	680	208	888	6,369	346	576	922	7,291	
4,358	...	...	...	...	...	...	25	25	4,383	100	873	973	5,356	
2,673	...	...	...	347	...	250	25	622	3,295	...	306	306	3,601	
5,393	...	...	...	...	...	345	600	945	6,338	180	703	883	7,221	
1,13,572	..	...	...	347	...	7,667	8,451	16,465	1,30,037	3,248	5,553	8,806	1,38,843	
76,719	...	...	...	...	...	2,637	688	3,325	80,044	4,165	42,627	46,792	1,26,836	
62,476	...	...	...	1,984	...	3,536	2,284	7,784	70,260	1,486	28,581	30,067	1,00,327	
17,259	...	...	...	...	...	135	908	1,043	18,302	1,217	10,670	11,887	30,189	
24,579	...	...	...	...	50	3,100	2,429	5,579	30,158	417	4,480	4,897	35,055	
17,798	...	...	...	...	...	942	664	1,606	19,404	527	7,809	8,336	27,740	
8,631	...	...	...	...	...	120	...	120	8,751	665	2,200	2,865	11,616	
7,127	...	...	...	...	50	43	10	103	7,230	282	1,487	1,769	8,999	
7,705	...	...	...	...	...	...	...	...	7,705	30	800	830	8,535	
2,22,294	...	...	....	1,984	100	10,513	6,963	19,560	2,41,854	8,789	98,654	1,07,443	3,49,297	
8,41,404	...	...	...	69,900	...	2,76,098	18,903	3,64,901	12,06,305	48,128	3,12,711	2,60,839	14,67,144	
37,964	...	...	...	...	...	190	303	493	38,457	7,501	4,052	11,553	50,010	
8,79,368	...	...	...	69,900	...	2,76,288	19,206	3,65,394	12,44,762	55,629	3,16,763	2,72,392	15,17,154	
14,71,741	...	...	500	74,282	510	3,13,949	55,508	4,44,749	19,16,490	69,533	4,79,866	5,49,399	24,65,889	
2,83,757	...	...	...	2,165	10	396	28,675	31,246	3,15,003	13,563	20,158	33,721	3,48,724	
1,33,134	...	...	...	1,995	...	72	23,674	25,741	1,58,875	18,748	12,111	30,859	1,89,734	
55,506	1,425	...	...	370	...	2,616	2,631	7,642	63,048	1,881	12,504	14,385	77,433	
22,006	...	...	...	...	...	665	116	781	22,787	873	822	1,695	24,482	
31,224	...	...	...	72	...	907	600	1,579	32,803	1,197	11,389	12,516	45,319	
30,196	...	...	...	1,049	...	690	1,368	3,107	33,303	590	6,406	6,996	40,299	
63,000	...	...	...	1,882	...	183	331	2,456	65,456	...	18,119	18,119	83,575	
8,750	...	...	...	287	...	...	99	386	9,136	42	2,863	2,905	12,041	
15,483	...	...	...	591	...	...	20	611	16,094	70	8,628	8,698	24,792	
7,478	...	...	...	...	...	...	98	98	7,576	359	2,099	2,458	10,034	
14,355	...	...	...	...	...	129	2,444	2,573	16,928	2,264	10,115	12,379	29,307	
4,976	...	...	...	...	...	123	155	278	5,254	...	615	615	5,869	
11,658	...	...	...	1,155	...	1,000	208	2,363	14,021	147	1,065	1,212	15,233	
11,853	...	...	...	538	...	...	...	538	12,391	100	4,788	4,888	17,279	
1,15,114	...	...	...	2,836	...	6,600	1,651	11,087	1,26,201	82	20,198	20,280	1,46,481	
14,333	...	...	...	...	8	100	...	108	14,441	...	4,625	4,625	19,066	
27,482	...	...	...	1,614	...	...	...	1,614	29,196	...	2,116	2,116	31,312	
25,850	...	...	...	532	...	...	288	820	26,650	290	11,071	11,361	38,011	
19,331	...	...	...	...	...	2,825	109	2,934	22,265	247	26,292	26,539	48,804	
11,246	...	...	...	...	...	80	207	287	11,533	...	1,693	1,693	13,226	
60,704	...	...	...	815	5	8,150	8	8,978	69,682	...	54,620	54,620	1,24,302	
3,625	...	...	...	...	...	250	21	271	3,896	...	3,173	3,173	7,069	
9,335	...	...	...	209	...	...	33	242	9,577	...	3,335	3,335	12,913	
6,065	...	...	...	...	...	...	88	88	6,153	183	198	381	6,534	
2,458	...	...	...	...	...	...	17	17	2,475	...	1,098	1,098	3,573	
27,746	...	...	...	522	...	850	...	1,372	29,118	3,941	10,987	14,928	44,046	
10,16,745	1,425	...	...	17,132	23	25,636	62,901	1,07,117	11,23,862	44,507	2,51,088	2,95,595	14,19,457	

(*) Excludes Rs. 406 paid in chequ by the municipality in 1908-09 and included in that year's statement. This amount was received at the treasury during 1909-10.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.								
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.)	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	980	1,812	...	...	22	...	...	2,814	...	1,382	...	22	1,404	...	406	...	884
	55	Santipur	2,026	2,110	...	...	5	...	...	4,141	...	2,480	...	5	2,485	...	204	500	2,374
	56	Ranaghat	486	696	...	...	...	...	...	1,182	...	586	...	...	586	...	256	1,032	535
	57	Nadia	551	798	...	21	...	...	...	1,370	...	669	...	...	669	400	..	200	50
	58	Kushtia	520	669	...	...	3	...	...	1,192	..	588	...	1	589	...	231	219	281
	59	Kumarkhali	266	392	...	...	...	...	...	658	...	300	...	...	300	...	24	...	59
	60	Meherpur	331	264	...	...	...	...	..	595	...	84	...	...	84	...	522	...	...
	61	Birnagar	358	212	...	...	...	...	...	570	...	...	...	1	1	...	252	...	391
	62	Chakdah	380	383	...	...	...	...	..	763	...	18	...	...	18	...	522	...	180
		Total	5,898	7,336	...	21	30	...	...	13,285	...	6,107	...	29	6,136	400	2,417	1,951	4,754
Murshidabad	63	Berhampore	1,809	2,513	...	...	12	...	...	4,334	...	3,237	...	9	3,246	3,140	27,637	750	5,711
	64	Murshidabad	685	984	...	...	10	...	...	1,679	154	941	...	12	1,107	...	17	...	2,242
	65	Azimganj	481	1,127	...	...	48	...	...	1,656	...	1,205	...	...	1,205	...	...	...	3,566
	66	Jangipur	415	552	49	...	1	...	...	1,017	4	511	...	...	515	...	418	882	441
	67	Kandi	436	464	...	...	...	...	...	900	...	1,066	..	...	1,066	...	3	...	246
	68	Dhulian	224	456	...	90	...	...	...	770	...	...	238	...	238	...	...	...	4
		Total	4,050	6,096	49	90	71	...	...	10,356	158	6,960	238	21	7,377	3,140	28,105	1,632	12,210
Jessore	69	Jessore	569	980	...	...	...	...	...	1,558	...	1,124	...	10	1,144	116	796	694	575
	70	Kotchandpur	497	343	...	46	...	...	...	876	...	375	...	8	383	...	67	...	17
	71	Maheshpur	350	231	...	...	...	...	...	581	...	272	...	1	273	...	80	...	6
		Total	1,406	1,563	...	46	...	...	...	3,015	...	1,781	...	19	1,800	116	943	694	661
Khulna	72	Khulna	682	663	...	...	3,000	...	...	4,344	...	813	...	9	822	...	1,307	1,481	709
	73	Satkhira	402	425	...	...	1,000	...	...	1,827	...	485	...	...	485	...	650	...	406
	74	Debhatta	309	25	...	...	...	...	...	334	...	10	...	...	10	...	6	75	117
		Total	1,393	1,112	...	...	4,000	...	...	6,505	...	1,308	...	9	1,317	...	1,963	1,556	1,322
		Divisional Total	45,816	52,639	49	1,254	5,895	44	...	1,05,689	22,514	82,797	238	236	1,05,785	36,510	1,01,548	1,56,856	43,378
PATNA DIVISION.																			
Patna	75	Patna	8,251	9,499	...	...	3	78	...	17,831	100	7,253	...	31	7,384	...	...	2,377	9,554
	76	Barh	563	739	...	...	...	48	...	1,350	...	792	...	...	792	...	8	...	108
	77	Bihar	793	1,860	...	...	20	...	...	2,613	...	528	...	...	528	...	413	...	1,689
	78	Dinapore	996	1,180	...	...	2	...	..	2,178	50	1,454	...	...	1,504	...	...	...	...
	79	Khagole	791	673	...	286	22	...	...	1,752	...	47	...	...	47	...	...	...	720
		Total	11,394	13,891	...	286	47	126	...	25,724	150	10,074	...	31	10,255	...	421	2,377	12,071
Gaya	80	Gaya	2,932	2,758	...	...	2	360	...	6,052	...	3,765	...	2	3,767	31	759	2,182	2,327
	81	Tikari	677	522	...	...	...	...	...	1,199	...	383	...	11	399	293	...	60	...
	82	Daudnagar	504	340	...	...	...	...	...	844	...	...	...	...	...	...	167	...	146
		Total	4,113	3,620	...	...	2	360	...	8,165	...	4,153	...	13	4,166	324	926	2,242	2,473
Shahabad	83	Arrah	1,539	3,133	...	...	...	...	...	4,672	2	1,537	...	23	1,562	...	6,138	77,123	317
	84	Jagadispur	372	614	...	...	...	...	...	986	...	...	...	...	...	...	330	145	54
	85	Buxar	355	884	...	...	...	...	...	1,239	...	435	...	...	435	...	7	14	174
	86	Dumraon	426	1,004	...	11	1	...	..	1,442	...	760	...	...	760	...	83	200	239
	87	Bhabua	283	369	...	...	4	...	...	656	...	268	...	...	268	...	15	...	116
	88	Sasaram	479	980	...	...	...	...	...	1,459	...	1,156	...	...	1,156	...	550	...	200
		Total	3,454	6,984	...	11	5	...	...	10,454	2	4,156	...	23	4,181	...	7,071	77,482	1,100
		Divisional Total	18,961	24,565	...	277	54	486	...	44,343	152	18,383	...	67	18,602	324	8,418	82,101	15,644
TIRHUT DIVISION.																			
Sara	89	Chapra	1,967	2,134	...	...	1,153	...	...	5,254	...	3,280	...	91	3,371	...	2	...	2,159
	90	Revelganj	813	519	...	...	...	...	...	1,332	...	302	...	...	302	...	146	...	68
	91	Siwan	462	625	...	...	...	...	...	1,087	...	1,076	...	...	1,076	...	198	...	573
		Total	3,242	3,278	...	...	1,153	....	...	7,673	...	4,658	...	91	4,749	...	367	...	2,800
Champaran	92	Motihari	437	772	...	...	...	48	...	1,257	...	1,304	...	8	1,312	...	412	...	108
	93	Bettiah	338	980	...	...	...	...	...	1,318	...	1,973	...	...	1,973	...	329	...	129
		Total	775	1,752	...	...	...	48	...	2,575	...	3,277	...	8	3,285	...	741	...	237

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
18,686	12,713	...	177	...	...	...	1,858	...	...	832	3	10,147	17	45,723
14,937	1,756	...	154	...	...	...	131	...	...	620	1,429	5,735	32	27,672
6,060	2,067	...	118	...	54	...	23	...	...	511	125	2,196	11	12,982
7,223	1,719	...	60	...	129	...	...	...	...	704	11	2,391	3	12,881
3,569	1,680	4	66	...	...	...	1	...	...	254	185	1,518	3	8,041
2,274	623	...	60	...	29	...	10	...	...	295	349	796	4	4,523
240	1,537	...	24	...	4	...	3	...	...	....	52	1,352	...	3,764
411	853	...	39	90	...	...	32	...	...	121	28	897	...	3,019
234	1,078	...	37	...	...	...	108	...	...	99	40	1,020	4	3,323
53,634	24,017	4	735	90	216	...	2,166	...	...	3,436	2,222	26,011	74	1,22,127
20,425	20,867	69	309	105	45	...	...	...	...	600	...	9,089	...	88,747
9,740	4,814	...	151	167	8	...	...	...	...	635	1,114	3,971	17	22,876
7,214	6,660	90	145	...	23	...	...	...	...	2,003	207	2,566	...	22,473
3,850	4,338	65	90	...	6	...	...	...	...	300	41	1,749	...	12,243
3,034	630	...	70	...	13	...	...	...	...	192	132	1,619	9	5,948
111	...	...	...	...	...	...	...	...	...	93	...	397	7	612
44,374	37,309	224	765	272	95	...	...	...	...	3,823	1,497	19,390	33	1,52,869
7,336	5,493	3	114	...	30	...	...	...	...	1,019	146	3,828	...	20,150
2,083	1,847	12	73	...	...	...	...	...	...	193	25	476	32	4,825
373	797	..	30	...	...	...	...	...	...	...	130	523	...	2,402
9,792	8,137	15	217	...	30	...	...	...	...	1,212	301	4,827	32	26,977
6,448	4,234	...	60	...	69	...	133	105	...	480	...	2,964	10	18,000
2,212	2,491	...	42	...	...	...	29	...	...	29	181	2,487	...	8,619
151	60	...	35	...	10	...	...	...	...	...	46	540	...	1,040
8,811	6,785	...	137	...	79	...	162	105	...	509	227	5,993	10	27,659
3,57,390	1,26,294	15,456	7,040	1,567	761	...	2,544	383	273	29,314	9,704	1,94,207	1,075	11,24,300
48,037	35,398	3,163	968	...	71	...	486	1,412	...	182	15,412	24,117	399	1,41,576
2,981	5,903	275	52	...	442	...	...	...	...	195	185	2,065	...	10,324
11,654	9,530	1,502	124	108	...	...	...	...	...	578	400	4,542	71	30,611
8,381	10,701	...	81	...	...	...	...	...	...	...	...	1,262	...	20,465
4,866	...	88	...	...	...	...	...	...	...	...	...	662	1,211	7,547
76,019	59,622	5,028	1,225	108	533	...	486	3,472	...	955	15,997	32,588	1,681	2,19,523
58,015	20,518	1,243	340	1,096	8	...	361	...	...	483	352	3,173	25	90,913
2,175	...	81	39	...	...	...	...	...	...	105	73	740	...	3,166
1,554	1,445	...	50	...	...	...	53	...	...	...	68	111	...	3,594
61,744	21,963	1,324	429	1,096	8	...	414	...	...	588	493	4,024	25	98,073
13,682	3,200	1,768	274	869	...	...	61	...	...	765	374	1,770	51	1,06,390
894	464	368	125	10	97	...	...	...	...	49	370	532	...	3,433
3,669	2,555	...	69	502	24	...	...	...	...	258	...	1,468	...	8,340
3,254	38	386	80	...	8	...	...	...	...	569	50	1,324	...	6,181
853	1,818	1	91	55	24	22	...	...	...	...	6	4	...	3,005
1,116	7,330	101	140	781	...	...	...	...	...	...	343	1,014	...	15,575
27,468	15,405	2,624	779	2,217	153	22	61	...	...	1,641	1,143	5,712	51	1,42,929
1,65,231	96,990	8,976	2,433	3,421	694	22	961	1,412	...	3,184	17,633	42,324	1,757	4,61,525
13,454	16,049	1,421	481	364	14	5,217	...	180	...	357	6,139	3,834	36	55,719
2,200	1,803	578	125	...	...	102	50	...	...	26	84	296	...	5,478
5,429	7,318	554	120	...	...	60	...	...	...	134	177	989	...	15,552
27,083	25,170	2,553	726	364	14	5,379	50	180	...	517	6,391	5,119	36	76,749
4,680	23,666	14	127	185	...	...	218	...	...	...	385	2,654	...	32,389
8,308	7,339	...	248	55	...	...	...	...	...	98	6	4,901	...	21,413
12,988	30,945	14	375	240	...	...	218	...	...	98	391	7,555	...	53,802

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	950	...	950	...	...	493	...	...	385	401	65	394	1,245	1,738
6,948	1,530	...	7,578	...	...	...	...	...	492	720	286	538	2,036	2,036
...	352	24	376	...	...	...	...	263	156	5	35	1,386	1,582	1,845
...	580	...	580	...	...	...	...	1	209	329	26	172	736	737
...	297	...	297	...	...	...	...	...	118	58	29	115	320	320
...	192	...	192	...	...	...	...	...	102	224	24	92	442	442
...	169	...	169	...	...	...	...	...	70	18	11	103	202	202
...	122	...	122	...	...	...	...	...	64	...	4	7	75	75
...	180	...	180	...	...	...	...	...	100	6	29	2	137	137
6,948	4,372	24	10,444	...	...	493	...	264	1,696	1,761	509	2,809	6,775	7,532
...	600	...	600	...	...	411	...	266	990	280	220	25,197*	26,687	27,364
...	731	...	731	...	...	...	...	9	311	194	35	87	627	636
...	499	...	499	...	...	...	...	...	83	94	43	228	448	448
...	408	...	408	...	...	...	...	...	57	16	...	206	279	279
...	415	...	415	...	...	...	...	...	128	...	20	31	179	179
...	...	...	...	...	...	...	...	...	71	...	...	19	90	90
...	2,653	...	2,653	...	...	411	...	275	1,640	584	318	25,768	28,310	28,996
...	559	...	559	...	...	...	...	8	384	16	47	514	961	969
...	816	...	816	...	...	...	...	3	170	21	33	49	273	276
...	211	...	211	...	...	...	...	...	86	...	6	...	92	92
...	1,586	...	1,586	...	...	...	...	11	640	37	86	563	1,326	1,337
...	911	12	923	...	...	284	...	5	160	100	36	80	376	665
...	288	...	288	...	...	...	...	...	133	2	7	77	219	219
...	148	...	148	...	...	...	...	...	53	25	...	...	78	78
...	1,347	12	1,359	...	...	284	...	5	346	127	43	157	673	962
7,478	26,225	194	33,897	1,261	...	17,326	...	5,267	11,051	5,989	2,980	37,492	57,512	80,105
...	4,198	482	4,680	260	...	10,672	...	442	1,481	903	376	933	3,693	14,807
50	306	..	356	...	...	...	...	...	...	19	22	10	51	51
180	717	...	897	...	...	...	...	...	637	87	114	59	897	897
...	675	..	675	...	...	...	...	...	206	316	40	9	571	571
...	...	...	...	...	...	...	...	...	118	16	...	889	1,023	1,023
230	5,896	482	6,608	260	...	10,672	...	442	2,442	1,341	552	1,900	6,235	17,349
...	2,799	...	2,799	...	...	792	...	164	1,002	699	91	2,946	4,738	5,694
...	240	...	240	...	...	...	...	5	69	...	30	26	125	130
...	435	...	435	...	...	...	...	...	107	6	...	488	601	601
...	3,474	...	3,474	...	...	792	...	169	1,178	705	121	3,460	5,464	6,425
...	1,055	40	1,095	...	...	2,608	...	118	437	417	101	1,042	2,003	4,729
...	439	...	439	...	...	...	...	...	98	3	24	11	136	136
...	450	...	450	...	...	...	...	...	204	...	33	67	304	304
...	408	...	408	...	...	...	...	...	129	78	38	15	260	260
...	149	...	149	...	...	...	...	...	58	4	14	50	126	126
...	514	...	514	...	...	...	...	...	234	145	40	245	664	664
...	3,015	40	3,055	...	...	2,608	...	118	1,160	647	250	1,436	3,493	6,219
230	12,385	522	13,137	260	...	14,072	...	729	4,789	2,693	923	6,796	15,192	29,993
936	1,654	...	2,590	3,150	...	...	..	11	1,325	592	102	1,134	3,153	3,164
401	210	...	611	...	...	...	...	...	169	57	20	123	369	369
584	...	...	584	...	...	...	...	...	177	7	28	42	254	254
1,921	1,864	...	3,785	3,150	...	...	...	11	1,671	656	150	1,299	3,776	3,787
1,256	784	...	2,040	...	...	...	...	90	121	204	27	372	724	814
750	...	...	750	300	...	...	...	...	306	6	32	63	407	407
2,006	784	...	2,790	300	...	...	...	90	427	210	59	435	1,131	1,221

in Bengal during the year ending 31st March 1910.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
59,629	...	...	...	2,094	50	4,659	889	7,692	60,321	1,123	495	1,618	61,939	
44,112	...	...	...	...	135	2,430	1,435	4,000	48,112	1,574	15,607	17,181	65,293	
16,971	...	...	...	...	...	2,034	36	2,070	19,031	795	3,081	3,876	22,907	
16,237	...	...	...	...	...	225	382	607	16,844	719	2,981	3,700	20,544	
10,439	...	...	...	...	...	1,559	1,366	2,925	13,364	219	5,645	5,864	19,228	
6,115	...	...	...	...	...	225	20	245	6,360	...	1,281	1,281	7,641	
4,814	...	...	...	...	...	1,457	...	1,457	6,271	409	426	835	7,106	
3,787	...	...	...	...	...	1,520	...	1,520	5,307	28	1,251	1,279	6,586	
4,420	...	...	...	...	...	275	142	417	4,837	10	883	893	5,730	
1,59,524	...	...	...	2,094	185	14,374	4,270	20,923	1,80,447	4,877	31,650	36,527	2,16,974	
1,24,291	...	...	...	2,230	...	5,009	6,308	13,547	1,37,838	...	9,672	9,672	1,47,510	*Includes Rs. 25,000 representing the Government grant made to the Municipality for the drainage scheme, and subsequently resumed and transferred to the Bhatpara Municipality.
27,029	...	...	...	...	50	4,121	...	4,171	31,200	...	1,359	1,359	32,559	
26,281	...	...	...	...	...	211	700	911	27,192	...	4,655	4,655	31,847	
14,432	...	...	...	...	...	1,856	1,677	3,533	17,965	369	782	1,151	19,116	
8,508	...	...	...	...	...	...	...	...	8,508	...	1,921	1,921	10,429	
1,710	...	...	...	...	25	30	...	55	1,765	...	255	255	2,020	
2,02,251	...	...	...	2,230	75	11,227	8,685	22,217	2,24,468	369	18,644	19,013	2,43,481	
24,380	...	...	...	...	...	...	...	...	24,380	...	46,449	46,449	70,829	
7,176	...	...	...	...	...	...	635	635	7,811	506	1,064	1,570	9,381	
3,159	...	...	...	...	...	850	...	850	4,009	...	902	902	4,911	
34,715	...	...	...	...	...	850	635	1,485	38,200	506	48,415	48,921	85,121	
24,754	...	...	...	301	65	2,012	9,527	11,905	36,659	168	10,142	10,310	46,969	
11,438	...	...	...	...	...	...	1,348	1,348	12,786	...	100	100	12,886	
1,610	...	...	...	...	...	...	128	128	1,738	...	474	474	2,212	
37,802	...	...	...	301	65	2,012	11,003	13,381	51,183	168	10,716	10,884	62,067	
14,51,037	1,425	...	...	21,757	348	54,099	37,494	1,65,123	16,16,160	50,427	3,60,513	4,10,940	20,27,100	
1,86,538	...	20,67	...	11,820	5	20,452	28,624	81,776	2,68,314	5,859	69,592	75,451	3,43,765	
12,873	...	...	...	...	...	1,178	889	2,067	14,940	...	4,080	4,080	19,020	
35,546	...	...	...	...	...	3,610	1,377	4,987	40,533	1,030	1,975	3,005	43,538	
25,393	...	1,323	...	...	...	2,514	293	4,130	29,523	...	9,048	9,048	38,571	
10,369	...	...	...	...	...	...	300	300	10,669	...	2,071	2,071	12,740	
2,70,719	...	22,198	...	11,820	5	27,754	31,483	93,260	3,63,979	6,889	86,766	93,655	4,57,634	
1,09,225	...	...	...	3,366	105	18,271	841	22,583	1,31,808	...	15,585	15,585	1,47,393	
5,604	...	...	...	...	...	70	...	70	5,674	...	2,369	2,369	8,043	
5,474	...	...	...	...	...	182	...	182	5,656	1,000	2,821	3,821	9,477	
1,20,303	...	...	...	3,366	105	18,523	841	22,835	1,43,138	1,000	20,775	21,775	1,64,913	
1,18,448	...	...	...	3,145	...	80	...	3,225	1,21,673	3,341	29,478	32,819	1,54,492	
4,999	...	...	...	...	...	200	...	200	5,199	...	2,059	2,059	7,258	
10,768	...	...	...	...	...	800	200	1,000	11,768	161	584	745	12,513	
9,051	...	...	...	...	...	1,264	...	1,264	10,315	...	1,591	1,591	11,906	
4,204	...	...	...	...	...	430	212	642	4,846	...	830	830	5,676	
19,368	...	...	...	...	...	3,625	4,673	8,298	27,666	...	3,513	3,513	31,179	
1,66,838	...	...	...	3,145	...	6,399	5,085	14,629	1,81,467	3,502	38,055	41,557	2,23,024	
5,57,860	...	22,198	...	18,331	110	52,676	37,409	1,30,724	6,88,584	11,391	1,45,596	1,56,987	8,45,571	
73,248	...	...	...	...	...	746	75	821	74,069	4,636	9,266	13,902	87,971	
8,092	...	...	...	...	...	275	...	275	8,367	29	1,098	1,127	9,494	
18,553	...	...	...	...	...	570	...	570	19,123	14,218	3,148	17,366	36,489	
99,893	...	...	...	...	...	1,591	75	1,666	1,01,559	18,883	13,512	32,395	1,33,954	
37,812	...	...	...	...	...	3,452	444	3,896	41,708	1,695	3,794	5,489	47,197	
26,161	...	...	...	...	...	2,895	...	2,895	29,056	126	6,510	6,636	35,692	
63,973	...	...	...	...	...	6,347	444	6,791	70,764	1,821	10,304	12,125	82,889	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	General Administration and Collection Charges.								Public Safety.					Public Works.			
			General Administration—Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
TIRHUT DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	94	Muzaffarpur ...	2,339	4,258	...	...	164	...	...	6,752	49	4,534	...	51	4,634	...	3,078	...	3,628
	95	Hajipur... ...	867	1,098	...	...	25	...	...	1,990	13	1,401	...	...	1,414	...	204	...	...
	96	Lalganj... ...	530	525	...	...	...	...	...	1,055	...	657	...	...	657	...	205	...	114
	97	Sitamarhi ...	509	612	...	...	...	...	...	1,121	...	501	...	1	502	...	158	...	128
		Total ...	4,236	6,493	...	...	189	...	...	10,918	62	7,093	...	52	7,207	...	3,645	...	3,870
Darbhanga	98	Darbhanga ...	2,071	3,654	...	...	12	36	...	5,773	612	2,304	...	20	2,936	...	952	...	...
	99	Madhubani ...	641	561	...	...	...	...	...	1,202	...	667	...	...	667	...	55	...	217
	100	Rosera	495	380	...	...	...	...	...	875	...	173	...	...	173	...	76	...	5
	101	Somastipur ...	325	767	...	...	...	...	...	1,092	21	818	...	...	839	...	78	...	731
		Total ...	3,532	5,362	...	...	12	36	...	8,942	633	3,962	...	20	4,615	...	1,161	...	943
		Divisional Total ...	11,785	16,885	...	...	1,354	84	...	30,108	695	18,930	...	171	19,856	...	5,914	...	7,650
BHAGALPUR DIVISION.																			
Monghyr ...	102	Monghyr ...	1,438	2,537	...	360	...	...	...	4,335	...	1,524	...	...	1,524	1,84,650	97	...	2,186
	103	Jamalpur ...	1,312	1,530	...	..	...	...	...	2,842	...	119	...	6	125	...	576	2,587	2,714
		Total ...	2,750	4,067	...	360	...	...	..	7,177	...	1,643	...	6	1,649	1,84,650	673	2,587	4,900
Bhagalpur ...	104	Bhagalpur ...	4,361	6,032	...	...	49	...	...	10,442	...	4,351	...	3	4,354	9,023	31,132	2,509	828
	105	Colgong ...	465	530	...	...	1	...	...	996	...	388	..	4	392	...	10	98	117
		Total ...	4,826	6,562	...	...	50	...	...	11,438	...	4,739	...	7	4,746	9,023	31,142	2,607	945
Purnea ...	106	Purnea	1,196	1,516	...	...	...	...	...	2,712	...	1,438	...	22	1,460	...	1,471	...	1,289
	107	Kishanganj ...	677	1,241	...	...	...	...	...	1,918	...	540	...	28	568	904	100	...	233
	108	Katihar ...	752	341	...	241	228	...	...	1,562	...	414	...	...	416	1,558	...	598	...
		Total ...	2,625	3,098	...	241	228	...	...	6,192	...	2,394	...	50	2,444	2,462	1,571	598	1,522
Darjeeling ...	109	Darjeeling ...	13,334	8,773	...	1,063	1,406	...	...	24,576	1,154	62,171	...	37	63,362	1,519	7,305	8,127	413
	110	Kurseong ...	1,089	1,083	...	313	871	...	..	3,356	...	1,110	...	...	1,110	174	1,262	1,851	198
		Total ...	14,423	9,856	...	1,376	2,277	...	...	27,932	1,154	63,281	...	37	64,472	1,693	8,567	9,978	611
Santhal Parganas.	111	Deoghar ...	674	547	...	...	1	...	...	1,222	...	904	...	10	914	...	...	988	729
	112	Sahebganj ...	863	1,088	...	...	...	...	...	1,951	...	1,288	...	33	1,321	329	98	1,096	353
	113	Dumka	682	332	...	2	...	...	..	1,016	...	236	26	...	262	491	...	399	78
	114	Madhupur ...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total ...	2,219	1,967	...	2	1	...	..	4,189	...	2,428	26	43	2,497	820	98	2,483	1,160
		Divisional Total	26,843	25,550	...	1,979	2,556	...	...	56,928	1,154	74,485	26	143	75,808	1,98,648	42,046	18,253	9,139
ORISSA DIVISION.																			
Cuttack ...	115	Cuttack	1,937	2,919	55	...	2,301	...	...	7,112	...	3,503	...	36	3,539	...	471	...	1,320
	116	Jajpur	535	477	...	...	...	...	...	1,012	1	451	...	24	476	...	40	...	68
	117	Kendrapara ...	374	845	...	84	...	...	...	1,303	...	893	6	29	928	...	44	...	198
		Total ...	2,746	4,241	55	84	2,301	...	...	9,427	1	4,847	6	89	4,943	...	555	...	2,081
Balasore ...	118	Balasore ...	479	1 083	...	...	21	...	...	1,589	...	644	...	1	645	...	649	37	895
Puri	119	Puri	1.587	2,676	...	...	1,060	48	...	5,371	...	2,985	87	52	3,124	9,098	250	31,308	...
Sambalpur ...	120	Sambalpur ...	2,163	4,470	...	156	...	...	...	6,789	47	1,062	...	68	1,177	...	269	1,201	62
		Divisional Total ...	6,975	12,476	55	240	3,382	48	...	23,176	48	9,538	93	210	9,889	9,098	1,723	32,546	3,038
CHOTA NAGPUR DIVISION.																			
Hazaribagh ...	121	Hazaribagh ...	789	1,166	...	...	4	60	...	2,019	...	624	...	24	648	...	1,101	...	2,527
	122	Chatra	447	667	...	...	...	...	...	1,114	...	332	...	...	332	...	239	...	191
	123	Giridih	613	522	...	229	5	47	...	1,416	...	116	..	2	118	...	660	...	279
		Total ...	1,849	2,355	...	229	9	107	...	4,549	...	1,072	...	26	1,098	...	1,940	...	2,997

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28,225	13,419	2,145	428	87	88	...	580	...	...	636	169	8,629	...	61,112
2,750	3,232	1,242	147	8	16	...	...	...	...	486	372	3,039	...	11,546
1,354	120	430	142	18	6	...	...	...	...	191	563	2,781	...	5,924
4,064	5,878	2	154	1,117	...	...	...	...	...	84	39	3,345	185	15,154
36,393	22,699	3,819	871	1,230	110	...	580	...	...	1,397	1,143	17,794	185	93,736
19,159	10,168	3,349	339	958	234	72	...	1,596	24	4,067	542	6,582	270	48,302
3,036	6,374	346	88	392	26	...	...	...	...	191	389	2,529	56	13,699
1,030	2,025	400	60	10	6	...	...	...	...	270	22	262	5	4,171
3,302	3,366	70	53	84	11	5	44	...	...	531	698	1,679	...	10,642
26,527	21,933	4,165	530	1,444	277	77	44	1,596	24	5,059	1,651	11,052	331	76,814
1,02,991	1,00,747	10,551	2,502	3,278	401	5,456	892	1,776	24	7,071	9,576	41,520	552	2,01,101
19,961	14,599	2,528	474	958	...	...	684	779	...	1,178	160	6,089	...	2,34,283
11,092	583	524	530	137	99	...	5	...	...	1,970	...	5,064	33	25,914
30,993	15,182	3,052	1,004	1,095	99	...	689	779	...	3,148	160	11,153	33	2,60,197
28,570	9,281	1,025	317	594	173	...	1,224	...	...	2,105	13,776	21,290	217	1,22,061
1,105	1,488	22	19	...	22	10	14	...	...	150	75	413	20	3,593
29,675	10,769	1,047	336	594	195	10	1,238	...	...	2,255	13,851	21,703	237	1,25,657
8,070	6,668	...	128	2	25	...	...	120	...	1,584	110	3,892	...	23,359
3,360	2,430	19	132	25	...	...	...	...	...	551	2,147	5,222	729	15,852
2,325	1,593	50	83	...	22	...	...	...	...	764	...	2,780	73	9,346
13,755	10,691	69	343	27	47	...	...	120	...	2,899	2,257	11,894	802	49,057
1,12,446	16,067	490	531	2,645	74	...	152	180	...	8,217	25,879	13,265	...	1,97,310
6,162	65,746	...	119	330	5	...	95	...	...	120	78	404	...	76,544
1,18,608	81,813	490	650	2,975	79	...	247	180	..	8,337	25,957	13,669	...	2,73,854
5,032	2,415	134	93	...	...	...	...	...	...	...	699	1,056	...	11,146
9,214	1,988	80	112	1,671	60	...	...	350	...	...	93	5,633	...	21,440
2,475	2,846	...	30	...	30	...	28	24	...	368	93	2,078	29	8,606
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16,721	7,249	214	235	1,671	90	...	28	374	...	368	890	8,767	29	41,192
2,09,752	1,25,704	4,872	2,568	6,362	510	10	2,202	1,453	...	17,037	43,115	67,186	1,101	7,49,957
25,292	4,390	146	257	402	263	...	...	...	...	1,360	10	6,511	74	40,996
2,174	(a)1,732	...	77	78	4	...	89	...	...	138	68	1,274	...	5,757
3,754	1,361	...	63	50	40	...	100	...	...	330	34	922	...	6,903
31,220	7,483	146	403	530	307	...	189	...	...	1,828	112	8,707	74	53,635
5,435	10,129	...	140	49	350	...	81	..	...	1,062	...	4,535	210	23,572
23,313	(b)29,272	...	159	3,115	...	...	...	...	...	882	516	11,330	...	1,09,743
9,930	3,808	885	153	1,404	211	...	193	600	..	480	337	4,625	94	24,252
64,893	50,692	1,031	855	5,098	868	...	463	600	...	4,252	965	29,697	378	2,11,202
9,281	7,216	...	132	152	14	...	11	...	...	...	1,050	1,586	26	23,082
1,968	4,490	...	80	256	39	47	...	...	...	100	...	212	2	7,614
2,460	604	...	96	...	...	...	...	...	...	441	1,175	590	29	6,288
13,709	12,310	...	308	408	53	47	11	...	...	541	2,225	2,388	57	6,994

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museum, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(*a*)	45(*b*)	45(*c*)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,500	1,020	...	2,520	...	...	2,108	...	...	300	...	150	1,118	1,568	3,676
...	906	...	906	...	...	...	...	...	49	...	34	807	890	890
240	351	...	591	...	...	...	...	...	129	...	26	253	408	408
...	391	...	391	...	...	...	...	...	156	...	17	55	228	228
1,740	2,668	...	4,408	...	...	2,108	...	...	634	...	227	2,233	3,094	5,202
2,501	...	..	2,501	...	...	...	...	24	865	...	131	(*a*)117	1,113	1,137
...	1,248	...	1,248	...	...	...	...	...	200	...	11	160	371	371
...	619	...	619	...	...	...	...	...	112	...	49	604	765	765
1,298	908	...	2,206	...	...	...	...	...	92	65	52	225	434	434
3,799	2,770	...	6,569	...	...	...	...	24	1,269	65	243	1,106	2,683	2,707
9,466	8,086	...	17,552	3,456	...	2,108	...	125	4,001	931	679	5,073	10,684	12,917
2,860	...	...	2,860	...	...	...	...	...	464	273	132	1,130	1,999	1,999
...	700	...	700	...	...	5	...	442	246	108	132	621	1,107	1,554
2,860	700	...	3,560	...	...	5	...	442	710	381	264	1,751	3,106	3,553
...	2,624	...	2,624	228	...	12,893	...	1,546	1,043	238	426	212	1,919	16,358
...	377	...	377	...	...	...	...	...	59	93	24	35	211	211
...	3,001	...	3,001	228	...	12,893	...	1,546	1,102	331	450	247	2,130	16,569
...	700	...	700	...	...	114	...	...	221	47	63	106	437	551
...	379	...	379	...	...	...	...	...	189	2	61	60	312	312
...	268	...	268	...	...	...	...	...	198	25	21	48	292	292
...	1,347	...	1,347	...	...	114	...	...	608	74	145	214	1,041	1,155
3,001	...	...	3,001	...	...	24,073	...	4,935	2,398	1,150	1,092	3,633	8,273	37,281
180	548	...	728	...	...	...	...	37	147	1	118	341	607	644
3,181	548	...	3,729	...	...	24,073	...	4,972	2,545	1,151	1,210	3,974	8,880	37,925
...	660	...	660	...	...	...	...	...	82	14	44	41	181	181
...	1,092	...	1,092	...	...	...	...	100	275	8	71	118	472	572
...	119	...	119	...	...	...	...	...	34	...	...	85	119	119
...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....
...	1,871	...	1,871	...	...	...	...	100	391	22	115	244	772	872
6,041	7,467	...	13,508	228	...	37,085	...	7,060	5,356	1,959	2,184	6,430	15,929	60,074
...	1,692	60	1,752	2,615	...	...	...	66	425	123	188	200	936	1,002
...	744	...	744	...	...	...	...	...	210	110	30	33	383	383
..	890	60	950	...	...	...	...	...	171	...	26	5	202	202
...	3,326	120	3,446	2,615	...	...	...	66	806	233	244	238	1,521	1,587
	1,220	...	1,220	...	...	...	...	...	528	47	40	129	744	744
	1,280	...	1,280	...	...	1,916	...	90	463	237	140	263	1,103	3,109
3,038	360	86	3,424	1,657	...	...	...	...	610	10	...	2,131	2,751	2,751
3,038	6,126	206	9,370	4,272	...	1,916	...	156	2,407	527	424	2,761	6,119	8,191
439	...	...	439	...	...	...	...	...	200	...	63	418	681	681
...	231	...	231	...	...	...	...	...	...	...	18	157	175	175
...	270	...	270	...	...	26	...	...	16	5	18	96	135	161
439	501	..	940	...	...	26	...	...	216	5	99	671	991	1,017

in Bengal during the year ending 31st March 1910—contd.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payment to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	1	62
Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
78,694	...	...	...	2,449	50	2,420	2,652	7,571	86,265	178	5,276	5,449	91,714	
16,746	...	...	...	...	...	405	.....	405	17,151	...	4,107	4,107	21,258	
8,635	...	...	...	...	...	315	210	525	9,160	282	611	893	10,053	
17,396	...	...	...	...	...	3,115	955	4,070	21,466	1,389	955	2,344	23,810	
1,21,471	...	...	...	2,449	50	6,255	3,817	12,571	1,34,042	1,844	10,949	12,793	1,46,835	
60,649	...	...	...	...	...	8,186	4,288	12,474	73,123	2,551	11,561	14,112	87,235	(a) Includes Rs. 96 on account of burial and burning ground.
17,182	...	...	...	...	...	5,927	...	5,927	23,109	...	3,221	3,221	26,330	
6,603	...	...	...	...	50	950	8	1,008	7,611	...	1,027	1,027	8,638	
15,213	...	...	...	...	...	2,939	...	2,939	18,152	...	3,200	3,200	21,352	
99,647	...	...	...	...	50	18,002	4,296	22,348	1,21,995	2,551	19,009	21,560	1,43,555	
3,84,984	...	...	...	2,449	100	32,195	8,632	43,376	4,28,360	25,099	53,774	78,873	5,07,233	
2,45,001	...	...	...	...	...	8,873	7,259	16,132	2,61,133	682	1,14,107	1,14,789	3,75,922	
31,135	...	...	...	221	...	301	19	541	31,676	...	2,281	2,281	33,957	
2,76,136	...	...	...	221	...	9,174	7,278	16,673	2,92,809	682	1,16,388	1,17,070	4,09,879	
1,56,070	...	...	...	12,593	...	4,871	10,601	28,065	1,84,135	12,891	36,190	49,081	2,33,216	
5,569	...	...	...	...	...	155	1	156	5,725	...	1,070	1,070	6,795	
1,61,639	...	...	...	12,593	...	5,026	10,602	28,221	1,89,860	12,891	37,260	50,151	2,40,011	
28,782	...	...	...	620	...	3,302	1,385	5,307	34,089	262	6,415	6,677	40,766	
19,029	...	...	...	...	30	3,830	1,091	4,951	23,980	...	10,655	10,655	34,635	
12,384	...	...	...	...	...	...	...	...	12,384	...	3,080	3,080	15,464	
60,195	...	...	...	620	30	7,132	2,476	10,258	70,453	262	20,150	20,412	90,865	
3,25,530	...	...	...	27,763	...	24,526	4,803	57,092	3,82,622	13,157	1,35,299	1,48,456	5,31,078	
82,382	...	...	...	...	...	3,438	.....	3,438	85,820	50	25,704	25,754	1,11,574	
4,07,912	...	...	...	27,763	...	27,964	4,803	60,530	4,68,442	13,207	1,61,003	1,74,210	6,42,652	
14,123	...	...	...	...	...	735	100	835	14,958	99	7,244	7,343	22,301	
26,376	...	...	...	...	...	6,652	619	7,271	33,647	41	1,587	1,628	35,275	
10,122	...	...	...	...	...	1,719	.....	1,719	11,841	663	2,846	3,509	15,350	
.....	...	...	...	...	...	...	.....	...	...	...	...	...	...	
50,621	...	...	...	...	...	9,106	719	9,825	60,446	803	11,677	12,480	72,926	
9,56,503	...	...	...	41,197	30	58,402	25,878	1,25,507	10,82,010	27,845	3,46,478	3,74,323	14,56,333	
57,016	...	...	...	...	50	5,457	2,649	8,156	65,172	141	5,703	5,844	71,016	
8,352	...	...	...	...	...	5,611	4	5,615	13,967	49	927	976	14,943	(a) Includes Rs. 33 on account of other sanitary improvements.
10,285	...	...	...	...	...	256	415	671	10,956	422	3,010	3,432	14,388	
75,653	...	...	...	...	50	11,324	3,068	14,442	90,095	612	9,640	10,252	1,00,347	
27,770	...	...	...	...	...	1,120	4,836	5,956	33,726	...	1,567	1,567	35,293	
1,22,627	...	...	...	1,740	...	4,996	11	6,747	1,29,374	338	2,06,522	2,06,860	3,36,234	(b) Includes Rs. 1,020 on account of other sanitary improvements.
40,050	...	...	...	...	...	2,500	76	2,576	42,626	...	4,219	4,219	46,845	
2,66,100	...	...	...	1,740	50	19,940	7,991	29,721	2,95,821	950	2,21,948	2,22,898	5,18,719	
26,869	...	...	...	...	...	2,430	423	2,853	29,722	...	11,985	11,985	41,707	
9,476	...	...	...	...	...	377	432	809	10,285	1,861	1,118	2,979	13,264	
8,253	...	...	...	54	30	...	16	100	8,353	...	3,431	3,431	11,784	
44,598	...	...	...	54	30	2,807	871	3,762	48,360	1,861	16,534	18,395	66,755	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			(General) Administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including Rented Warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi ...	124	Ranchi ...	1,148	2,412	...	773	33	...	...	3,996	...	2,184	...	80	2,264	...	495
	125	Lohardaga ...	408	474	...	...	...	...	...	882	...	115	...	7	122	...	59
		Total ...	1,556	2,886	...	773	33	...	...	4,878	...	2,299	...	87	2,386	...	554
Palamau ...	126	Daltonganj ...	878	502	...	...	...	...	...	1,380	...	491	...	...	491	...	1,799
Manbhum	127	Purulia	682	1,300	...	32	...	...	...	2,023	...	1,146	...	50	1,196	...	332
	128	Jhalda	232	295	...	...	...	...	...	527	...	235	...	...	235	...	68
	129	Raghunathpur ...	185	159	...	...	...	...	...	344	5	40	...	2	47	...	...
		Total ...	1,099	1,763	...	32	...	...	...	2,894	5	1,421	...	52	1,478	...	420
Singhbhum...	130	Chaibassa ...	585	420	...	...	...	...	...	1,005	...	402	...	4	406	...	1,212
		Divisional Total	5,967	7,556	...	1,034	42	107	...	14,706	5	5,685	...	169	5,859	...	5,925
		GRAND TOTAL ...	1,63,331	2,05,638	125	5,609	23,712	1,264	...	3,90,099	38,681	3,11,659	357	1,585	3,52,102	2,71,625	2,46,408
		GRAND TOTAL FOR 1908-09.	1,59,586	1,93,596	1,032	7,421	7,007	2,681	...	3,71,323	33,861	2,64,558	968	1,797	3,01,184	1,81,259	2,52,583

NAME OF DISTRICT.	PUBLIC			
	Drainage.			
	Capital outlay.	Establishment, repairs, etc.		
1	19	20		
CHOTA NAGPUR DIVISION—*concld.*	Rs.	Rs.		
Ranchi ...	1,745	371		
	...	141		
	1,745	1,012		
Palamau ...	148	185		
Manbhum	640	1,154		
	...	111		
	150	115		
	790	1,380		
Singhbhum...	...	215		
	2,683	5,789		
	4,14,437	1,24,533		
	2,27,059	1,32,529		

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,360	6,792	...	288	1,725	310	40	1,285	...	...	1,074	308	4,640	...	35,903
985	704	...	63	79	...	43	...	...	...	142	100	628	...	2,943
18,345	6,496	...	351	1,804	310	32	1,285	...	...	1,216	408	5,268	...	38,846
3,385	471	154	111	1,979	26	...	113	100	...	...	21	1,654	...	10,146
10,070	5,363	19	128	589	...	...	100	...	...	632	920	2,710	13	23,195
769	1,405	...	12	96	...	23	...	...	...	...	42	286	...	2,812
990	1,219	...	23	116	...	...	...	...	...	...	...	1	...	2,614
11,839	6,492	19	163	801	...	23	100	...	...	632	962	2,997	13	28,621
3,161	4,331	...	98	57	1	38	...	...	...	338	161	1,362	34	11,606
50,429	32,150	173	1,031	5,049	390	190	1,479	100	...	2,777	3,777	14,169	164	1,26,215
14,30,806	6,18,163	41,714	21,689	30,465	4,528	5,734	9,027	7,230	1,589	96,822	91,973	5,65,083	5,163	39,65,412
14,03,956	5,72,471	54,154	20,903	31,635	4,602	5,848	7,613	6,287	1,376	94,923	55,989	6,04,371	6,015	36,63,473

Public Instruction.				Contri-butions—	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident fund.	Miscellaneous charges.	Total.	Total.
38	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	677	...	677	120	...	356	...	...	617	...	...	...	617	973
...	144	...	144	...	...	...	...	...	100	...	19	5	124	124
...	1,021	...	1,021	120	...	356	...	...	717	...	19	5	741	1,097
...	490	...	490	...	...	...	...	...	95	...	23	79	197	197
...	612	...	612	...	...	...	...	...	415	22	62	444	943	943
...	257	...	257	...	...	...	...	...	61	...	13	20	94	94
...	228	...	228	...	...	...	...	...	47	28	33	19	127	127
...	1,097	...	1,097	...	...	...	...	...	523	50	108	483	1,164	1,164
...	335	...	335	...	...	...	...	...	68	...	28	349	445	445
439	3,474	...	3,913	120	...	382	...	...	1,619	55	277	1,587	3,538	3,920
68,780	92,203	1,584	1,67,567	9,631	...	1,66,767	...	14,849	35,246	29,150	12,173	90,972	1,67,541	3,39,097
61,496	87,387	2,098	1,50,983	8,930	...	1,66,430	...	17,509	33,163	46,166	11,337	64,946	1,55,612	3,35,581

in Bengal during the year ending 31st March 1910—concld.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities other than for Sinking funds.	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
44,133	...	...	...	990	50	5,425	2,646	9,111	53,244	3,820	2,654	5,874	59,118	
4,915	...	...	...	...	50	239	347	636	4,851	...	532	532	5,383	
48,348	...	...	...	990	100	5,664	2,993	9,747	58,095	3,820	2,586	6,406	64,501	
12,704	10,000	...	...	...	...	973	200	10,473	23,177	...	35,928	35,928	59,105	
27,969	...	...	...	...	...	6,115	1,816	7,931	35,900	2,049	9,117	11,166	47,066	
3,925	...	...	...	...	...	177	235	412	4,337	...	625	625	4,962	
3,360	...	...	...	...	...	128	...	128	3,488	...	233	233	3,721	
35,254	...	...	...	...	...	6,420	2,051	8,471	43,725	2,049	9,975	12,024	55,749	
13,329	...	...	...	...	...	978	604	1,582	15,411	...	548	548	15,959	
1,54,733	10,000	...	...	1,044	130	16,142	6,719	34,035	1,88,768	7,730	65,571	73,301	2,62,069	
52,42,958	11,425	23,198	500	1,60,804	1,278	5,47,463	2,29,631	9,73,235	62,16,193	1,92,975	16,73,746	18,66,721	80,82,914	
48,29,473	671	1,15,048	500	2,39,414	1,498	3,89,674	2,12,432	9,59,237	57,88,710	1,15,891	14,68,532	15,84,423	73,73,133	

FORM NO. IV.

STATEMENT SHOWING THE QUANTITIES OF ARTICLES TAXED BY OCTROI IN THE SAMBALPUR MUNICIPALITY

DURING

1909-1910.

Form No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed by consumption or expenditure per head, and*

Division.	District.	Serial number of Municipality.	Name of Municipality.	Population.	Grain.					Refined Sugar.					Unrefined Sugar.				
					Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					Mds.	Rs.	Mds.	Rs.	M. s. c.	Mds.	Rs.	Mds.	Rs.	S. c.	Mds.	Rs.	Mds.	Rs.	S. c.
Orissa ...	Sambalpur	120	Sambalpur ...	14,083	4,42,859	29,750	1,46,967	9,886	10 12 10	4,016	2,510	2,924	1,828	8 5	5,199	1,625	4,544	1,420	12 0

Ghi.					Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.					Oil.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Mds.	Rs.	Mds.	Rs.	S. C.	Mds.	Rs.	Mds.	Rs.	M. S. C.	Rs.	Rs.	Rs.	Rs.	As. P.	Rs.	Rs.	Rs.	Rs.	A. P.
2,695	2,246	2,012	1,677	5 12	4,96,519	26,880	1,96,641	13,626	14 4 1½	10,692	356	10,692	356	0 3½	7,377	93	9,110	181	10 4

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.					Class VI, —Tobacco.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	R s. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1,78,998	3,654	80,998	1,611	5 12 6	1,15,169	1,679	1,08,714	1,646	7 12 1	64,879	1,989	53,579	876	3 12	26,229	551	25,995	543	1 13 8

the Sambalpur Municipality in the Orissa Division during the year ending 31st March 1910, the average the incidence of taxation per head of population.

Cloth and piece-goods and articles of clothing.					Class VII.—Including cloth piece-goods, articles of clothing, and manufactured articles of dress.					Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Remarks
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.		Class I. (Net collections.)	Total octroi. (Net collections.)	
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs	Rs. A. P.				
4,10,496	6,414	2,78,883	4,358	19 14 8	4,19,307	6,602	2,87,490	4,524	20 8 6	87,406	2,049	64,423	1,510	4 0 7	...	43·87	59·65	

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in Bengal, the population within Municipal limits, the actual number of rate-payers, total number of Commissioners, and the total number of, and the attendance at, meetings held in each Municipality, during the year 1909-1910.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
BURDWAN.	Burdwan	1	Burdwan	1st April 1865	38,691	8,125	20·99	22	20	5	46·8
		2	Kalna	1st ,, 1869	8,421	2,975	35·32	15	38	...	69·17
		3	Katwa	1st ,, ,,	7,220	2,360	32·68	12	26	...	69·23
		4	Dainhat	1st ,, ,,	5,618	1,206	21·4	12	14	...	64·2
		5	Raniganj	1st June 1876	16,398	1,612	9·7	12	16	...	58·6
		6	Asansol	1st October 1896	17,984	2,274	12·6	12	16	...	68·2
	Birbhum	7	Suri	July 1876	8,692	1,643	18·9	16	28	11	43·3
	Bankura	8	Bankura	1st April 1869	21,133	2,696	12·7	12	29	...	58·6
		9	Vishnupur	1st September 1873	19,155	2,627	13·7	12	19	3	67·9
		10	Sonamukhi	1st April 1886	13,448	1,674	12·4	9	14	...	62·1
	Midnapore	11	Midnapore	1865	33,138	5,948	17·9	18	19	...	60·5
		12	Tamluk	1864	7,872	2,078	26·39	12	27	...	64·19
		13	Ghatal	1st April 1869	14,537	2,587	17·79	15	22	5	42·73
		14	Chandrakona	1st ,, ,,	9,315	2,174	23·33	12	26	3	57·7
		15	Ramjibanpur	1st ,, 1876	10,265	1,971	19·2	9	12	...	67·59
		16	Khirpai	1st ,, ,,	4,795	1,156	23·3	9	10	...	65·
		17	Khargar	1st ,, 1888	9,493	1,378	14·5	15	23	9	55·2
	Hooghly	18	Hooghly-Chinsura	1865	29,383	7,329	24·94	18	15	...	66·29
		19	Serampore	,,	44,451	7,463	16·7	18	17	...	53·2
		20	Uttarpara	,,	7,036	1,323	18·8	12	19	1	79·4
		21	Baidyabati	1869	17,174	3,883	22·6	12	24	1	59·72
		22	Bhadreswar	,,	15,150	2,430	16·03	12	16	2	44·7
		23	Kotrung	,,	5,944	1,182	19·8	9	27	...	73·2
		24	Bansberia	,,	6,473	1,411	21·7	9	21	4	43·5
		25	Arambagh	1886	8,281	1,699	20·51	10	18	...	69·44
	Howrah	26	Howrah	1862	157,504	19,525	12·39	30	16	...	62·6
		27	Bally	1883	18,662	3,124	16·7	21	32	...	47·3
				Divisional Total	556,223	93,863	16·8	375	573	44	.....
PRESIDENCY.	24-Parganas	28	Cossipore-Chitpur	1st April 1889	40,750	5,786	14·1	12	33	1	52·01
		29	Maniktala	1st ,, ,,	32,387	7,012	21·6	12	25	2	68·08
		30	Baranagar	1st ,, 1869	25,432	4,539	17·8	9	12	...	72·2
		31	Kamarhati	1st August 1899	13,246	2,524	19·09	10	13	...	63·97
		32	South Suburban	1st April 1869	26,374	6,084	23·06	10	20	...	69·
		33	Tollygunj	1st ,, 1901	12,821	2,750	21·4	9	10	1	44·4
		34	Garden Reach	13th March 1897	38,000	4,029	10·6	12	15	...	60·
		35	Rajpur	1st April 1876	10,713	2,223	20·7	18	18	...	6·78
		36	Baruipur	1st ,, 1869	4,643	975	20·9	9	16	1	54·16
		37	Jaynagar	1st ,, ,,	8,810	1,496	16·9	12	19	2	50·4
		38	South Dum-Dum	1st ,, 1876	10,904	1,710	15·6	9	14	1	57·7
		39	North ditto	1st September 1870	4,996	984	19·6	9	11	...	55·5
		40	South Barrackpore	1st April 1869	6,819	1,730	25·3	12	17	1	53·2
		41	Panihati	1st ,, 1900	11,178	2,725	24·3	10	14	1	58·
		42	Titagarh	1st ,, 1895	18,665	1,486	7·9	9	14	...	63·5
		43	North Barrackpore	1st ,, 1869	11,670	1,912	16·3	15	12	...	76·6
		44	Garulia	21st May 1896	8,305	636	7·6	10	13	...	85·5
		45	Barasat	1st April 1869	8,634	1,550	17·9	18	14	...	52·38
		46	Naihati	1st May ,,	13,831	5,300	38·3	9	13	...	62·4
		47	Halisahar	1st July 1903	9,922	2,383	24·01	12	14	2	55·95
		48	Bhatpara	1st ,, 1899	21,540	2,865	13·3	11	19	...	71·
		49	Goberdanga	26th April 1870	5,865	1,082	18·4	9	15	...	60·
		50	Basirhat	1st ,, 1869	16,375	2,494	15·2	15	12	...	59·4
		51	Baduria	1st ,, ,,	12,921	1,972	15·2	12	13	2	67·4
		52	Taki	1st ,, ,,	5,089	934	18·3	9	15	...	71·1
		53	Budge Budge	1st ,, 1900	13,051	2,224	17·04	9	13	...	61·1
	Nadia	54	Krishnagar	1st November 1864	24,547	6,226	25·3	21	23	4	52·
		55	Santipur	11th January 1865	26,898	7,575	28·2	10	16	1	75·
		56	Ranaghat	21st September 1864	8,448	2,502	29·6	18	20	4	37·5
		57	Nadia	1st April 1869	10,880	3,840	35·2	12	17	3	61·2
		58	Kushtia	1st ,, ,,	5,330	1,340	25·1	12	17	2	44·1
		59	Kumarkhali	1st ,, ,,	4,584	1,270	27·9	15	16	...	62·1
		60	Meherpur	15th ,, ,,	5,706	1,277	22·1	9	17	...	58·3
		61	Birnagar	1st ,, ,,	3,124	812	25·9	12	12	...	49·3
		62	Chakdah	1st May 1886	5,482	1,348	24·6	12	13	...	66·7
	Murshidabad	63	Berhampore	1st July 1876	24,397	5,532	23·9	25	14	2	56·8
		64	Murshidabad	1st April 1869	15,468	2,598	17·1	15	29	...	53·7
		65	Azimganj	1st ,, 1896	13,385	3,012	22·5	15	16	2	53·3
		66	Jangipur	1st ,, 1869	10,921	2,350	21·5	18	14	1	57·1
		67	Kandi	1st ,, ,,	12,036	2,301	19·1	11	14	2	52·5
		68	Dhulian	1st July 1909	8,149	1,492	18·3	9	18	6	69·0
	Jessore	69	Jessore	1st April 1864	8,064	1,703	21·2	18	23	5	33·3
		70	Kotchandpur	1st July 1883	9,560	1,487	15·5	9	15	2	51·7
		71	Maheshpur	1st April 1869	4,180	938	22·4	15	12	4	50·5
	Khulna	72	Khulna	1st October 1884	10,480	1,936	18·1	15	16	...	53·5
		73	Satkhira	1st April 1869	10,381	1,638	15·6	12	20	2	55·
		74	Dubhatta	1st July 1876	5,454	887	16·2	12	17	4	54·1
				Divisional Total	620,075	122,353	20·6	586	763	58	.....

APPENDIX A—concld.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12.
Patna.	Patna	75	Patna	November 1864 ...	153,739	28,887	18·79	31	16	...	41·9
		76	Barh	1st May 1870 ...	12,164	2,231	18·34	9	12	...	67·5
		77	Bihar	1st April 1869 ...	42,814	7,709	17·9	12	15	...	61·6
		78	Dinapore	1st July 1887 ...	32,858	4,878	21·3	19	13	...	56·6
		79	Khagole	1st October 1907 ...	7,510	1,221	16.25	9	15	...	69·6
	Gaya	80	Gaya	May 1866 ...	71,288	12,841	18·01	25	13	...	59·7
		81	Tikari	1st October 1885 ...	6,437	1,402	21·7	12	13	...	57·0
		82	Daudnagar	1st ,, ,, ...	9,744	1,415	14·5	13	12	1	52·0
	Shahabad ...	83	Arrah	1st January 1865 ..	46,170	6,652	14·4	18	16	...	49·3
		84	Jagadishpur	1st April 1869 ...	11,451	1,624	14·1	9	13	...	55·0
		85	Buxar	1st ,, ,, ...	18,945	2,788	19·9	13	12	3	50·0
		86	Dumraon	1st ,, ,, ...	17,901	2,678	14·9	9	15	...	77·7
		87	Bhabua	1st ,, ,, ...	5,660	906	16·0	10	14	1	65·7
		88	Sasaram	1st ,, ,, ..	23,644	2,637	11·2	22	12	2	51·6
				Divisional Total ...	445,325	77,860	17·4	211	190	7	.....
Tirhut.	Saran	89	Chapra	April 1864 ...	45,901	10,561	23·0	18	17	1	56·2
		90	Revelganj	17th August 1876 ...	9,765	1,785	18·2	12	12	...	61·08
		91	Siwan	April 1869 ...	15,756	2,705	17·1	10	14	...	69·8
	Champaran ...	92	Motihari	15th April 1869 ...	13,730	1,895	13·8	13	13	...	55·02
		93	Bettiah	18th ,, ,, ...	24,696	4,997	20·23	13	22	4	44·4
	Muzaffarpur ...	94	Muzaffarpur	1st November 1864 ...	45,617	7,875	17·2	19	13	...	71·5
		95	Hajipur	1st June 1869 ...	21,398	3,578	16·72	13	16	...	65·86
		96	Lalganj	,, ,, ...	11,592	2,032	17·64	11	12	1	61·36
		97	Sitamarhi	1st October 1882 ...	9,538	1,723	18·06	12	16	...	57·81
	Darbhanga ...	98	Darbhanga	1st November 1864 ...	66,244	9,933	15·0	22	12	...	64·0
		99	Madhubani	1st April 1869 ...	12,900	2,543	19·7	16	13	...	54·8
		100	Roserha	1st ,, ,, ...	10,245	1,721	16·7	14	14	...	59·9
		101	Samastipur	1st January 1897 ...	9,101	1,420	15·6	9	17	...	72·5
				Divisional Total ...	296,393	52,773	17·8	182	191	6	.....
Bhagalpur.	Monghyr ...	102	Monghyr	November 1864 ...	50,133	9,436	18·82	19	15	...	63·1
		103	Jamalpur	1st July 1883 ...	20,074	2,805	13·97	18	14	...	65·37
	Bhagalpur ...	104	Bhagalpur	September 1864 ...	75,764	10,264	13·54	21	20	1	43·8
		105	Colgong	1st April 1869 ...	5,360	1,152	21·49	11	13	...	69·23
	Purnea	106	Purnea	September 1864 ..	14,006	2,881	20·5	19	13	...	45·7
		107	Kishanganj	1st April 1887 ...	7,689	1,028	13·4	13	19	2	51·2
		108	Katihar	1st November 1905 ...	9,077	1,692	18·64	13	16	2	54·8
	Darjeeling ...	109	Darjeeling	1st July 1850 ...	16,928	2,080	12·28	25	19	...	43·96
		110	Kurseong	1st May 1879 ...	4,469	615	13·7	12	14	...	60·5
	Sonthal Parganas	111	Deoghar	26th November 1869 ...	7,019	872	12·42	16	12	...	58·85
		112	Sahebganj	1st April 1883 ...	7,894	1,555	19·68	9	12	...	68·51
		113	Dumka	1st January 1903 ...	5,326	1,020	19·15	10	11	...	53·63
		114	Madhupur	1st July 1909 ...	.....	.....	.....	...	...	...	...
				Divisional Total	223,739	35,400	15·8	186	178	5	.....
Orissa.	Cuttack	115	Cuttack	4th July 1876 ...	46,555	6,200	13·3	18	15	...	66·3
		116	Jajpur	1st April 1869 ...	12,109	1,850	15·2	12	14	...	61·6
		117	Kendrapara	10th March ,, ...	15,245	2,530	16·6	12	9	...	57·4
	Balasore ...	118	Balasore	1st April 1877 ...	20,965	3,450	16·45	18	14	...	59·3
	Puri	119	Puri	1st ,, 1881 ...	30,857	6,144	19·9	15	12	1	60·
	Sambalpur ...	120	Sambalpur	9th ,, 1883 ...	14,003	.....	.....	16	12	...	82·3
				Divisional Total ...	139,734	20,174	14·4	91	76	1	.....
Chota Nagpur.	Hazaribagh ...	121	Hazaribagh	1st April 1869 ...	15,799	2,817	17·8	16	20	...	55·
		122	Chatra	1st ,, ,, ...	10,599	1,041	9·8	16	25	4	46·3
		123	Giridih	1st January 1902 ...	9,433	1,678	17·7	9	12	...	56·4
	Ranchi	124	Ranchi	1st April 1869 ...	23,810	4,706	19·7	18	16	...	52·2
		125	Lohardaga	1st July 1888 ...	6,123	818	13·3	10	17	1	51·1
	Palamau ...	126	Daltonganj	1st ,, ,, ...	4,691	1,110	23·6	10	10	...	52·
	Manbhum ...	127	Purulia	26th ,, 1876 ...	17,291	3,261	18·8	19	12	8	41·2
		128	Jhalda	1st April 1888 ...	4,879	744	15·2	9	15	...	68·3
		129	Raghunathpur ...	1st ,, ,, ...	4,172	454	10·8	10	12	1	63·3
	Singhbhum ...	130	Chaibassa	1st ,, 1875 ...	8,653	1,312	15·1	13	11	...	51·7
				Divisional Total ...	105,450	17,941	17·1	130	150	9	.....
				Grand Total ...	2,386,939	420,364	17·6	1,761	2,121	130	.....
				Grand Total for 1908-09	2,369,700	418,105	17·65	1, 50	2,042	142	.....

APPENDIX B.

Statement showing the results of the General Elections held in Municipalities in Bengal during the year 1909-10.

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	Burdwan Division.						
1	Burdwan	Ward No. I 898	541	60·2	3	5	
		Ward No. II 893	569	63·7	3	4	
		Ward No. III	...	...	...	...	No poll was held, as the other candidates withdrew their candidature.
		Ward No. IV 220	165	75·	3	4	
		Ward No. V 366	292	79·7	3	4	
5	Raniganj	Ward No. I 537	...	...	...	...	There was no poll, the number of candidates being equal to the number of vacancies.
		Ward No. II 484	383	79·1	3	4	
		Ward No. III 228	173	75·8	2	3	
8	Bankura	Ward No. I 191	114	59·6	2	8	
		Ward No. II 121	77	63·6	1	4	
		Ward No. III 200	114	57·0	1	5	
		Ward No. IV 265	117	44·1	2	3	
		Ward No. V 217	36	11·9	1	1	Uncontested.
		Ward No. VI 101	...	...	1	1	Ditto.
18	Hooghly-Chinsura	Ward No. I 356	230	64·6	2	9	Six candidates withdrew before the poll was commenced.
		Ward No. II 628	371	59·07	2	6	Three candidates only appeared.
		Ward No. III 794	611	76·95	2	3	
		Ward No. IV 584	359	63·65	2	7	
		Ward No. V 777	509	65·5	2	5	Three candidate only appeared.
		Ward No. VI 701	338	48 21	2	4	Ditto ditto.
19	Serampore ..	Ward No. I (Serampore.) 2,064	1,412	...	4	7	Owing to mistakes of procedure the election was declared by Government to have failed, and a fresh election will be held on the 9th July 1910.
		Ward No. II (Chatra) 587	377	64·2	2	3	One candidate withdrew.
		Ward No. III .. ...1,435 (Mahesh-Rishra).	857	59·7	3	6	
		Ward No. IV (Konnagar.) 902	443	49·1	3	4	Ditto.
21	Baidyabati ...	Ward No. I 320	233	72·5	2	4	
		Ward No. II 413	245	59·32	2	5	
		Ward No. III 282	218	77·3	2	3	
		Ward No. IV 364	305	83·79	2	5	Two candidates withdrew before the poll was held.
22	Bhadreswar ...	Ward No. I 339	295	87·02	3	6	
		Ward No. II 154	77	50·0	2	3	
		Ward No. III 453	...	...	2	2	
		Ward No. IV 60	...	...	1	1	
23	Kotrung	Ward No. I 133	95	71·4	3	7	
		Ward No. II 211	55	20·06	3	4	One candidate withdrew.
24	Bansberia ...	Ward No. I 148	91	63·6	1	2	
		Ward No. II 168	...	...	1	1	
		Ward No. III 140	122	87·1	2	3	
		Ward No. IV 193	141	73·05	2	3	
26	Howrah ...	Ward No. I ...1,716	...	...	...	...	
		Ward No. II ... 767	267	34·81	1	2	Uncontested.
		Ward No. III ...1,224	791	64·62	3	10	Contested.
		Ward No. IV ...1,011	567	56·08	2	3	Do.
		Ward No. V ...1.341	824	61·44	2	4	Do.
		Ward No. VI ... 2,342	1,367	58·36	2	6	Do.
		Ward No. VII ...1,696	964	56 83	2	4	Do.
		Ward No. VIII ...1,866	914	48·98	3	7	Do.
		Ward No. IX ... 764	475	62·17	2	7	Do.
		Ward No. X ... 483	...	...	...	...	Uncontested.
27	Bally	Ward No. II 607	320	52·7	1	10	Contested.
		Ward No. III 726	480	66·1	1	18	Do.
		Ward No. IV 338	...	...	1	2	One candidate withdrew.
	Presidency Division.						
30	Baranagar ...	Ward No. I 604	151	21·7	1	2	
		Ward No. II 1,325	619	46·7	3	6	
		Ward No. III 294	No poll	...	1	1	
		Ward No. IV 518	Do.	...	1	1	

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality, if not divided into wards.			Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in uncontested cases.	REMARKS.
1	2	3			4	5	6	7	8
	PRESIDENCY DIVISION—*contd.*								
32	South Suburban...	Ward No.	I	980	No poll	...	2	2	
			II	250	Do.	...	1	1	
			III	357	Do.	...	1	1	
			IV	3 5	Do.	...	1	1	
			V	108	Do.	...	1	1	
			VI	205	Do.	...	1	1	
35	Rajpur	Ward No.	I	675	497	73·6	4	7	
			II	259	44	16·98	2	4	
			III	284	No poll	...	3	3	
			IV	122	Do.	...	1	1	
			V	242	196	80·9	2	4	
36	Baruipur	Ward No.	I	167	No poll	...	1	1	
			II	57	Do.	...	1	1	
			III	73	Do.	...	1	1	
			IV	47	Do.	...	1	1	
			V	115	Do.	...	1	1	
			VI	59	Do.	...	1	1	
37	Jainagar	Ward No.	I	254	No poll	...	2	2	
			II	2 3	Do.	...	2	2	
			III	234	Do.	...	2	2	
			IV	205	38	18·5	2	4	
38	South Dum-Dum	Ward No.	I	320	140	43·7	2	3	
			II	317	90	28·7	2	4	
			III	198	No poll	...	2	2	
39	North Dum-Dum	Ward No.	I	154	128	83·1	3	4	
			II	392	363	92·6	3	6	
40	South Barrackpore	Ward No.	I	166	128	80	1	3	
			II	180	No poll	...	1	1	
			III	156	Do.	...	1	1	
			IV	116	81	69·8	1	2	
			V	144	98	69·	1	2	
			VI	184	No poll	...	1	1	
			VII	102	Do.	...	1	1	
			VIII	132	Do.	...	1	1	
41	Panihati	Ward No.	I	314	No poll	...	1	1	
			II	167	Do.	...	1	1	
			III	351	Do.	...	1	1	
			IV	232	125	53·87	1	2	
			V	64	No poll	...	1	1	
			VI	189	Do.	...	1	1	
			VII	109	Do.	...	1	1	
43	North Barrackpore	Ward No.	I	155	No poll	...	1	1	
			II	177	Do.	...	1	1	
			III	217	Do.	...	2	2	
			IV	136	92	67·6	1	2	
			V	96	69	71 8	1	2	
			VI	90	71	78·8	1	2	
			VII	115	No poll	...	1	1	
			VIII	148	79	53·3	1	2	
			IX	208	No poll	...	1	1	
45	Barasat	Ward No.	I	158	No poll	...	3	3	
			II	177	124	70·05	2	5	
			III	158	119	75 31	2	5	
			IV	111	65	58·5	2	3	
			V	185	No poll	...	3	3	
46	Naihati	Ward No.	I	543	No poll	...	2	2	
			II	946	Do.	...	2	2	
			III	1,400	Do.	...	2	2	
47	Halishahar ...	Ward No.	I	264	193	73·10	2	3	
			II	259	142	54·82	2	3	
			III	309	No poll	...	2	2	
			IV	391	182	46·51	2	3	
49	Gobardanga ..	Ward No.	I	89	No poll	...	1	1	
			II	127	Do.	...	1	1	
			III	105	Do.	...	1	1	
			IV	110	Do.	...	1	1	
			V	43	Do.	...	1	1	
			VI	68	Do.	...	1	1	
50	Basirhat	Ward No.	I	119	No poll	...	1	1	
			II	51	Do.	...	1	1	
			III	101	Do.	...	1	1	
			IV	242	Do.	...	1	1	
			V	214	Do.	...	1	1	
			VI	114	Do.	...	1	1	
			VII	125	Do.	...	1	1	
			VIII	57	Do.	...	1	1	
			IX	46	Do.	...	1	1	
			X	24	Do.	...	1	1	
52	Taki	Ward No.	I	164	68	41·4	2	3	
			II	205	89	43·4	2	4	
			III	77	No poll	...	1	1	
			IV	165	Do.	...	1	1	
54	Krishnagar ...	Ward No.	I	1,308	809	61·8	4	6	
			II	758	505	66·6	3	5	
			III	422	199	47·1	2	3	
			IV	743	294	39 5	3	4	
			V	485	333	68 6	2	3	

APPENDIX B—*continued.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance to voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	Presidency Division—*concld.*						
56	Ranaghat	Ward No. I ... 92	No poll	...	2	...	
		II ... 103	54	52·4	2	3	
		III ... 166	70	42·1	2	3	
		IV ... 171	No poll	...	2	2	
		V ... 104	51	49·03	2	3	
		VI ... 85	No poll	...	2	2	
58	Kushtia	Ward No. I .. 77	24	31·1	2	6	
		II ... 79	55	69·6	2	7	
		III ... 98	49	50·	2	4	
		IV ... 296	No poll	...	2	7	
59	Kumarkhali ...	Ward No. I ... 118	No poll	...	2	2	
		II ... 173	Do.	...	3	3	
		III ... 162	99	61·1	2	4	
		IV ... 34	No poll	...	1	1	
		V ... 157	96	61·1	2	4	
60	Meherpur ...	Ward No. I ... 78	No poll	..	1	1	
		II ... 86	Do.	...	1	1	
		III ... 66	Do.	...	1	1	
		IV ... 29	Do.	...	1	1	
		V ... 64	Do.	...	1	1	
		VI ... 59	Do.	...	1	1	
61	Birnagar	Ward No. I ... 146	No poll	...	3	3	
		II ... 126	Do.	...	2	2	
		III ... 76	Do.	...	2	2	
		IV ... 77	Do.	...	1	1	
63	Berhampore ...	Ward No. I ... 584	294	50·3	3	5	
		II ... 17	6	35·2	1	1	
		III ... 752	278	36·9	5	7	
		IV ... 474	No poll	...	4	...	
		V ... 296	179	60·4	3	4	
		VI ... 72	No poll	...	1	...	
64	Murshidabad ...	Ward No. I ... 1,107	675	60·9	6	11	
		II ... 256	133	51·9	2	4	
		III ... 227	130	57·2	2	5	
66	Jangipur	Ward No. I ... 71	56	78·8	2	2	
		II ... 107	77	71·9	2	3	
		III ... 87	58	66·6	2	2	
		IV ... 114	71	62·2	2	4	
		V ... 91	53	58·2	2	3	
		VI ... 76	62	81·5	2	2	
67	Kandi	Ward No. I ... 291	140	48·1	2	3	
		II ... 141	No poll	...	2	1	
		III ... 106	Do.	...	1	1	
		IV ... 58	33	56·8	1	3	
		V ... 40	No poll	...	1	1	
70	Kotchandpur ...	Ward No. ... 195	73	37·4	2	...	
		II ... 206	60	29·1	3	...	
		III ... 38	8	21·0	1	...	
71	Maheshpur ...	 323	84	6 06	10	...	
72	Khulna	Ward No. I ... 143	111	77·8	2	4	
		II ... 286	226	79·02	3	12	
		III ... 130	No poll	...	2	5	
		IV ... 151	114	75·4	2	9	
		V ... 104	70	67·2	1	3	
73	Satkhira	Ward No. I ... 304	73	24.0	2	3	
		II ... 147	26	17·6	1	2	
		III ... 132	15	11·3	1	2	
		IV ... 86	29	33·7	1	3	
		V ... 153	52	33·9	1	3	
		VI ... 109	29	26·6	1	2	
		VII ... 278	72	25·8	1	2	
	Patna Division.						
75	Patna ...	Bankipore 1,112	336	30·21	4	8	
		Peerbahore 2,977	1,294	43·46	3	23	
		Alamganj 1,306	...	...	3	9	Six candidates having withdrawn before the poll commenced no votes were taken.
		Khajekalan 2,818	1,247	44·25	4	12	
		Chowk 2,052	899	43·81	3	7	
		Malsalami 1,304	431	33 05	3	8	

APPENDIX B—*concluded.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into wards.			Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in uncontested cases.	Remarks.
1	2	3			4	5	6	7	8
	Bhagalpur Division.								
102	Monghyr	Ward No.	A ...	482	313	64·9	2	5	
			B ...	644	416	60·2	2	3	
			C ...	642	381	59·3	2	4	
			D ...	433	11	2·5	2	2	
			E ...	249	7	2·8	2	4	
			F ...	363	9	2·4	2	6	
103	Jamalpur	Ward No.	A ...	167	70	41·9	2	6	
			B ...	85	17	20	2	6	
			C ...	111	26	23·4	2	3	
			D ...	260	85	32·7	2	5	
			E ...	61	16	26·2	2	3	
			F ...	167	5	3·	2	2	
10	Purnea	Ward No.	I ...	340	259	76·1	3	7	
			II ...	294	173	58·8	3	6	
			III ...	90	...	...	3	4	
			IV ...	141	...	...	3	4	
107	Kishanganj ...	Ward No.	I ...	369	157	43·6	4	6	
			II ...	101	57	56·4	1	4	
			III ...	61	...	...	1	1	
			IV ...	54	33	61·1	2	5	
111	Deoghar	Ward No.	I ...	380	...	...	4	...	Uncontested. One vacancy in Ward No. II and one in Ward No. III were filled up by nomination under section 16 of the Municipal Act.
			II ...	50	...	...	3	...	
			III ...	46	...	...	2	...	
			IV ...	40	...	...	1	...	
112	Sahebganj ...			712	273	383	6	13	
	Orissa Division.								
118	Balasore	F Ward	... ...	302	156	51·6	2	5	
119	Puri	Ward No. I	... ...	882	170	21·8	10	21	
	Chota Nagpur Division.								
122	Chatra	Ward No.	I ...	256	47	83·9	3	...	
			II ...	168	60	35·7	4	...	
			III ...	80	60	75·	2	3	
			IV ...	32	9	36·	1	...	
124	Ranchi	Ward No.	I ...	354	251	70·9	3	7	
			II ...	254	113	44·5	3	4	
			III ...	388	99	25·5	3	9	
			IV ...	463	106	22·9	2	4	
			V ...	115	57	49·6	2	4	
127	Purulia	Ward No.	I ...	151	...	...	3	3	Uncontested.
			II ...	153	...	...	4	4	
			III ...	213	41	19·24	3	4	
			IV ...	164	...	...	3	3	Uncontested.

APPENDIX C.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1909-1910.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division.			Rs. A. P.	Rs. A. P.	
1	Burdwan	Rate on holdings ...	At the rate of 7½ per cent. on the annual rent value of holdings.	153 0 0		
		Water-rate	At the rate of 7½ per cent. on holdings that have house connections, and at the rate of 6 per cent. generally within the water-supply area on the annual rent value of holdings.	87 0 0		
		Latrine-fees	At the rate of 3½ per cent. on the annual rent value of holdings	64 0 0		
2	Kalna	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income of the assessee.	.....	86 8 0	The decrease is due to the remission of the assessment at the uniform rate of annas 12 per Rs. 100 of the assessee's income.
		Latrine-fees	According to the scale fixed by the Commissioners up to Rs. 96, and above that at 6½ per cent. on the annual value of each holding.	89 10 6	.....	
3	Katwa	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income of the assessee.	187 8 0		
			Government buildings are assessed at a rate of 7½ per cent. on the annual value of the holding.			
		Latrine-fees	According to the annual value of holdings.	130 9 3		
4	Dainhat	Tax on persons ..	According to the circumstances and property of assessees.	384 12 0	.....	The revision of assessment will take effect from the beginning of 1910-11.
			Government buildings are assessed at 7½ per cent. on the valuation of holdings.			
		Latrine-fees ...	Rs. 5 per cent. on the annual value of holdings.	142 8 9	.....	Ditto ditto.
5	Ranigunj	Rate on holdings ...	At 7½ per cent on the annual value of holdings.	265 0 0	.....	
6	Asansol	Ditto ...	At 7½ per cent. on the annual value of holdings.	4,692 0 0	.....	Increase is chiefly due to a revision of the assessment of the East Indian Railway property which came into force in the 2nd quarter of 1908-09 and to a certain extent to the quinquennial reassessment which was given effect to from 2nd quarter of 1909-10.
		Latrine-fees	At 3½ per cent. on the annual value of holdings.			
7	Suri	Tax on persons ...	According to the circumstances and property of assessees. Rupee 1 and annas 2 per cent. per month on incomes above Rs. 30 per month, and Re. 1 on incomes up to Rs. 30 per month.	.....	.....	The rate has been revised and the rate of Re. 1-2 has been raised to Re. 1-6 and that of Re. 1 to Re. 1—1 with effect from the beginning of the year 1909-10.
			Government buildings are assessed at a rate of 7½ per cent. on the annual value of holdings.	...		
		Latrine-fees	According to the value of holdings ...			
			Annual value. Rs. Rs. — Quarterly tax. Rs. A.			
			From 1 to 12 ... ... 0 1			
			Above 12 „ 24 ... ... 0 3			
			„ 24 „ 30 ... ... 0 6			
			„ 30 „ 36 ... ... 0 9			
			„ 36 „ 48 ... ... 0 12			
			„ 48 „ 60 ... ... 0 15			
			„ 60 „ 72 ... ... 1 2			
			„ 72 „ 84 ... ... 1 5			
			„ 84 „ 100 ... ... 1 8			
			„ 100 for every Rs. 25, annas 4 per quarter.	147 0 0	.....	
8	Bankura	Tax on persons ...	At Re. 1½ per cent. per month.			
		Latrine-fees	Valuation. — Annual fees. Rs. A.			
			Rs. Rs.			
			From 1 to 25 (with privy) 3 0			
			„ 26 „ 30 „ ... 4 0			
			„ 31 „ 60 „ ... 6 0			
			„ 61 „ 90 „ ... 7 8			
			„ 91 „ 120 „ ... 9 8			
			„ 121 „ 150 „ ... 12 0			
			„ 151 „ 200 „ ... 16 0			
			„ 201 „ 250 „ ... 20 0			
			„ 251 „ 300 „ ... 24 0			
			„ 301 „ 400 „ ... 28 0			
			„ 401 „ 500 „ ... 32 0			
			„ 501 „ 600 „ ... 34 0			
			„ 601 and upwards „ ... 36 0			
9	Vishnupur	Tax on persons ...	At Re. 1-2 per cent. per month ...	185 4 6	.....	A general revision of assessment was made during the year which resulted in an increase of Rs. 2,445 but this will take effect from the 1st quarter of 1910-11.
		Latrine-fees	At Rs. 3 where the annual value of holding is Rs. 25 or less, and 6 pies per rupee on the annual value of holdings exceeding Rs. 25, in addition to Rs. 3 above referred to.	.....	27 9 3	
10	Sonamukhi	Tax on persons ...	At Rs. 2 per cent. per month	86 0 0		
11	Midnapore	Rate on holdings ...	7½ per cent. on the annual value of holdings both for house and house service rates.	3,840 0 0	.....	Rs. House-tax ... ... 2,009 Latrine fees 1,831
		Latrine-fees				

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concld.*			Rs. A. P.	Rs. A. P.	
12	Tamluk	Tax on persons ... Latrine-fees ...	At 12 annas per cent. ... ... According to the scale of fees sanctioned by the Municipal Commissioners.	37 0 0 10 0 0		
13	Ghatal	Tax on persons ...	1½ per cent. per month on income according to the circumstances and property of assessees.	121 0 0		
14	Chandrakona	Ditto ...	1 per cent. according to the circumstances and property of assessees.	61 0 0	.....	
15	Ramjibanpur	Ditto ...	At annas 12 per cent. on the annual income of assessees according to their circumstances and property.	37 0 0	.....	
16	Khirpai	Ditto ...	1½ per cent. on the annual income of assessees according to their circumstances and property.	.....	.....	
17	Kharar	Ditto ...	1 per cent. on the annual income of assessees according to their circumstances and property.	.....	146 0 0	
18	Hooghly-Chinsura ...	Rate on holdings ...	7½ per cent.	71 8 9	.....	Rs. A. P. House tax ... ... 46 2 3 Latrine fees 25 6 6
19	Serampore	Rate on holdings ... Latrine-fees ...	7½ per cent. on the annual value of holdings. For holdings valued from Rs. 6 to Rs. 20 per year, annas 12 per annum; from Rs. 21 to Rs. 37-8, Re. 1-8 per annum; and for holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	380 0 0 42 0 0	.....	
20	Uttarpara	Rate on holdings ... Latrine-fees ...	At 7½ per cent. on the probable letting value of holdings. At 4½ per cent. ditto	215 0 0	.....	
21	Baidyabati	Rate on holdings ... Latrine-fees	At the rate of 6 per cent. on the annual value of holdings.			
22	Bhadreswar	Rate on holdings in Wards Nos. I, II and III.	6½ per cent. on the annual value of holdings.	432 10 3	.....	
		Tax on persons in Ward No. IV.	There is no fixed rate, but generally 7 per cent. is levied on the annual income of the rate-payers.	.....	23 13 6	
		Latrine-fees ...	No fixed rate, but generally at Rs. 4-11 per cent. on the annual value of domestic holdings, and Rs. 9-6 on the annual value of cooly lines.	.....	.....	
23	Kotrung	Rate on holdings ... Latrine-fees ...	6½ per cent. on the annual value of holdings. 3½ per cent. on the annual value of holdings.	.....	62 13 3 30 6 0	
	Bansberia	Tax on persons ...	Rupees 1-8 per cent. on the annual income of assessees.	.....	63 2 6	
25	Arambagh	Tax on persons ...	Annas 12 per cent.	.....	22 0 0	
26	Howrah...	Rate on holdings ... Lighting rate ... Latrine-fees ... Water-rate ...	7½ per cent. ... ... 3 ,, ,, ... According to revised scale ... ... 5 and 6 per cent.	4,639 10 0 616 9 5 3,267 0 3 3,369 8 0	.....	
27	Bally	Rate on holdings ...	7½ per cent. on the annual valuation of holdings.	614 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
	Presidency Division.					
28	Cossipore-Chitpur ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	931 11 0	.....	
		Latrine-fees ...	According to a scale	255 12 0	.....	
		Water-rate ...	At 3 per cent. on the annual value of holdings.	372 4 3	.....	
		Lighting-rate ...	At 3 per cent. on the annual value of holdings.	374 10 0	.....	
29	Manikta la	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	974 15 6	.....	
		Latrine-fees ...	According to a scale	507 2 0	.....	
		Water-rate ...	At 4 per cent. on the annual value of holdings.	1,920 4 0	.....	
		Lighting-rate ...	At 3 per cent. on the annual value of holdings.	25 7 0	.....	
30	Baranagar	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	.....	883 7 6	
		Latrine-fees ...	According to a scale	.....	430 0 0	
31	Kamarhati	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	.....	65 2 9	
		Latrine-fees ...	According to a scale	.....	425 1 6	
32	South Suburban ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	213 2 9	.....	
		Water-rate ...	At 3 per cent. on the annual value of holdings.	162 2 3	.....	
		Latrine-fees ...	According to a scale	945 14 3	.....	
33	Tollygunj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fees ...	According to a scale			
		Water-rate ...	At 5½ per cent. on the annual value of holdings within 400 feet from the hydrant, and 4½ per cent. beyond 400 feet but within 1,000 feet from the hydrant.	744 0 6	.....	There was no general revision of assessment during the year. The increase is due to the imposition of a water-tax which came into force from the 2nd quarter of the previous year.
34	Garden Reach ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fees ...	According to a scale			
		Water-rate ...	At 3½ per cent. on the annual value of holdings.			
35	Rajpur	Tax on persons ...	From annas 10 to Re. 1 according to circumstances of the assessees.	694 7 0	.....	
		Latrine-fees	At 6¼ per cent. on the annual value of holdings.	.....	160 12 0	
36	Baruipur	Tax on persons ...	Generally at 1 per cent. on the annual income.	799 11 9	.....	Increase is due to the enhanced rate of 1 per cent. in place of 12 annas per cent. on the annual income during the revision of assessment.
		Latrine-fees	At 3 per cent. on the annual value of holdings.			
37	Jainagar	Tax on persons ...	According to the circumstances and property of assessees.	.....	.....	
		Latrine-fees	At 1½ per cent. on the annual value of holdings.	.....	.....	
38	South Dum-Dum ...	Rate on holdings ...	At 5 per cent. on the annual value of holdings.	359 3 9	.....	
		Tax on persons ...	At 1 per cent. on the annual income of assessees.	317 14 0	.....	
		Latrine-fees	According to a scale	264 9 0	.....	
		Water-rate	At 2 to 4 per cent. on the annual value of holdings.	189 12 8	.....	
39	North Dum-Dum ...	Tax on persons ...	At 1 per cent. on the annual income of assessees with due regard to their circumstances and property.	217 0 0	.....	
		Latrine-fees ...	At 3 per cent. on the annual value of holdings.			
40	South Barrackpore ...	Rate on holdings ...	At 5 per cent. on the annual value of holdings in Ward No. IV.			
		Tax on persons ...	At 1 per cent. on the annual income of rate-payers.			
		Latrine-fees ...	At 5 per cent. on the annual value of holdings.			
41	Panihati	Tax on persons ...	At 3 pies per rupee on the quarterly income of assessees.			
		Latrine-fees ...	At 7½ per cent. on the annual value of holdings.			
42	Titagarh	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	3,757 0 0	.....	
		Latrine-fees ...	At 9 pies per head per month on cooly lines and also 5½ per cent. on the annual value of holdings.	1,124 0 0	.....	
43	North Barrackpore ...	Tax on persons ...	At annas 10 per cent. on income ...	.....	.....	
		Latrine-fees ...	At 10 per cent. on the annual value of holdings.	.....	.....	
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	385 14 3	.....	
		Latrine-fees	At 1 anna and 3 pies per head (adult) of population per month.	194 10 0	.....	
45	Barasat	Tax on persons ...	At the uniform rate of 13 annas per Rs. 100 of income as assessees.			
		Latrine-fees	At 7 per cent. on the annual letting value of holdings.			
46	Naihati	Tax on persons ...	At Re. 1½ per cent. per quarter ...	.....	.....	
		Latrine-fees	At 5 per cent. on the annual value of holdings.	.....	.....	
47	Halisahar	Tax on persons ...	At annas 10 per cent. of income per month or Rs. 1-14 per quarter.	.....	.....	
		Latrine-fees ...	At 5 per cent. on the annual value of holdings.	.....	.....	
48	Bhatpara	Rate on holdings ...	At 6 per cent. on the annual letting value of each holding.	2,709 8 3	.....	
		Latrine-fees ...	At 5 per cent. on the annual letting value of holdings.	642 7 9	.....	
49	Gobardanga	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	259 9	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division—*concld.*			Rs. a. p.	Rs. a. p.	
50	Basirhat	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.			
		Latrine-fees	At 7½ per cent. on the annual value of holdings.			
51	Baduria	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.			
		Latrine-fees	According to a scale			
52	Taki	Tax on persons ...	Generally at Re. 1 per cent. on the annual income of assessees.	3 0 0	.....	
		Latrine-fees	At 7 per cent. on the annual value of holdings.	.....	.....	
53	Budge-Budge	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fees ...				
54	Krishnagar	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	... .	226 0 0	
		Latrine-fees	According to a sliding scale on the valuation of holdings.	.....	77 0 0	
55	Santipur	Rate on holdings ..	At 7 per cent. on the annual valuation of holdings.	2,619 0 0	... ..	
		Latrine-fees	At 6 per cent. on the annual valuation of holdings.	1,482 0 0	.....	
56	Ranaghat	Rate on holdings ...	At 6¼ per cent. on the annual valuation of holdings.	502 0 0	.....	
		Latrine-fees	At 5½ per cent. on the annual valuation of holdings.	462 0 0	.....	
57	Nadia	Rate on holdings ...	At 6¼ per cent. on the annual valuation of holdings.			
		Latrine-fees				
58	Kushtia	Rate on holdings ...	At 6¼ per cent. on the annual valuation of holdings.	662 0 0	.... .	
		Latrine-fees	At 5 per cent. on the annual valuation of holdings.	116 0 0	.....	
59	Kumarkhali	Tax on persons ...	According to circumstances and property. No fixed rate.	23 0 0	.....	
		Latrine-fees	At 8¾ per cent. on the annual valuation of holdings.	325 0 0	.....	The latrine-rate was raised from 7½ per cent. to 8¾ per cent.
60	Meherpur	Tax on persons ...	According to circumstances and property. No fixed rate.	.....	81 0 0	
61	Birnagar	Ditto ..	Ditto ditto.			
62	Chakdah	Ditto ..	Ditto ditto	6 0 0	.....	
63	Berhampore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,751 5 3	.....	
		Water-rate ...	Ditto ditto.	1,345 9 3	... ..	
		Latrine-fees	According to a scale	460 11 3	.....	
64	Murshidabad	Tax on persons ..	At 1 per cent. on income	.....	203 0 6	
		Latrine-fees	According to a scale	.....	191 10 0	
65	Azimganj	Tax on persons ...	At 1 per cent. on income	376 1 0	.....	
		Latrine-fees	At 5 per cent. on the annual value of holdings.	34 7 0	.....	
66	Jangipur	Tax on persons ...	At 1 per cent. on income	27 7 6	.....	
		Latrine-fees ...	At 11 pies per rupee on the annual valuation of holdings.	20 9 3	.....	
67	Kandi	Tax on persons ...	At 1 per cent. on income	233 0 6	.....	
		Latrine-fees ...	At 11 annas per Rs. 100 on the annual valuation of holdings.	68 9 3	.....	
68	Dhulian	Tax on persons ...	According to circumstances and property, generally at 1 per cent. per annum.			
69	Jessore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	45 8 0	
		Latrine-fees	According to a scale varying from Re. 1 to Rs. 50 per annum.	.....	287 2 0	
70	Kotchandpur	Tax on persons ...	At 1 per cent. on the annual income ...	402 14 0	.....	
		Latrine-fees in portions of Wards Nos. I and II.	At Rs. 3-12 per annum on the annual value of holdings.	... .	24 2 6	
71	Maheshpur	Tax on persons ...	Re. 1-8 or annas 2 per month per cent. on the annual income of the rate-payers.			
72	Khulna	Tax on persons ...	No fixed rate, generally at 1 per cent. on the income of assessees.	764 0 0	.....	
		Latrine-fees	At 12 per cent. on the annual value of holdings.			
73	Satkhira	Tax on persons ..	At 1 per cent. on the annual income of assessees.	.....	96 0 0	
		Latrine-fees	At 12 per cent. on the annual valuation of holdings.	37 0 0	.....	
74	Debhatta	Tax on persons ...	At 1 per cent. on the annual income of assessees.	.....	202 0 6	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Result of any general or partial revision of assessment made during the year. Decrease in income.	Remarks.
1	2	3	4	5	6	7
	Patna Division.			Rs. A. P.	Rs. A. P.	
75	Patna	Rate on holdings ... / Latrine-fees	At 7½ per cent. on the annual value of holdings.	2,761 0 0	.....	House-tax ... ... Rs. 2,407 3 8 / Latrine-fees ... ... 353 12 0 / Total ... 2,760 15 8
76	Barh	Tax on persons ..	At 1 per cent. per annum according to the circumstances and property of the assessees.	.....	498 0 0	
		Latrine-fees	At 5 per cent. on the annual value of holdings.	.....	182 0 0	
77	Bihar	Tax on persons ...	At 1 per cent. per annum according to the circumstances and property of the assessees.	2,516 0 0	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fees	At Rs. 4-11 per cent. on the annual value of holdings.	319 0 0	.....	
78	Dinapore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Rate on arable lands	At 6¼ per cent. on the annual value of holdings.			
		Latrine-fees	At 4½ per cent. on the annual value of holdings.			
79	Khagole	Rate on holdings ..	At 7½ per cent. on the annual value of holdings.	91 0 0	.....	
80	Gaya	Ditto	At 7½ per cent. on the annual value of holdings.	85 2 9	.....	
		Latrine-fees	At 5 per cent. on the annual value of holdings.		.....	
81	Tikari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	124 0 0	
82	Daudnagar	Tax on persons ...	At an average rate of 2 per cent. per annum according to the circumstances and property of assessees.	.....	.....	The result of the general revision of assessment made during the year will be shown in 1910-11 from which it will take effect.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
83	Arrah	Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of assessees.			
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Water-rate	At 7½ per cent. on the annual value of holdings when the houses are situated in any road supplied with water, and 6 per cent. when the houses are situated in any road not so supplied with water.			
		Latrine-fees	On the following scale when the value does not exceed:— Rs. Class I, up to 25 at 1 per cent. / „ II, „ 50 „ 3 „ / „ III, „ 100 „ 8 „ / „ IV, „ 200 „ 12 „ / „ V, „ 400 „ 16 „ / and Class VI above Rs. 400 at Rs. 4 per cent. and part thereof.			
84	Jagdispur	Tax on persons ...	At 1½ per cent. per annum			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
85	Buxar	Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of assessees.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway buildings.			
		Latrine-fees	On the annual value of holdings as given below:— Rs. Class I, from 6 to 12 at ½ per cent. / „ II, „ 13 to 25 „ ¾ „ / „ III, „ 26 to 50 „ 1 „ / „ IV, „ 51 to 100 „ 4 „ / „ V, „ 101 to 200 „ 8 „ / „ VI, „ 201 to 400 „ 12 „ / For every Rs. 100 or part thereof above Rs. 400 at 3 per cent.			
86	Dumraon	Tax on persons ..	At Re. 1-9 per cent. per annum up to Rs. 600 and on amount exceeding Rs. 600 per year at Re. 1-10-8 per cent. per annum.	281 0 0	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway buildings.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division—*concld.*			Rs. A. P.	Rs. A. P.	
87	Bhabua	Tax on persons ...	At 1 per cent. per annum according to the circumstances and property of assessees.	90 0 0	.....	
		Rate on holdings ..	At 7½ per cent. on the annual value of Government buildings.			
88	Sasaram	Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of assessees.	1,769 1 3	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
	Tirhut Division.					
89	Chapra	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fees	At 3¾ per cent. on the annual value of holdings.			
90	Revelganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
91	Siwan	Tax on persons ...	At 1 per cent. on annual income according to the circumstances and property of assessees.	501 15 0	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government holdings.			
		Latrine-fees	At 4½ per cent. on the annual value of holdings.	383 5 7	.....	
92	Motihari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	208 0 0	.....	
		Latrine-fees	At 6 per cent. on the annual value of holdings.	.....	5 0 0	
93	Bettiah	Tax on persons ...	At 1½ per cent. according to the circumstances and property of assessees.	271 0 0	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	27 0 0	
		Latrine-fees	On the annual value of holdings:— Below Rs. 20 same as Municipal tax— From— Rs. 20 to 40 — Rs. A. 0 6 a quarter, 41 to 80 — 0 9 ,, 81 to 120 — 0 12 ,, 121 to 160 — 0 15 ,, 161 to 200 — 1 2 ,, 201 and upwards at 2½ per cent.			
94	Muzaffarpur	Rate on holdings ...	At 9½ per cent. on the annual value of holdings.	8,600 0 0	.....	
		Latrine-fees	At 5 per cent. on the annual value of holdings.	6,489 0 0	.....	
95	Hajipur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
96	Lalganj	Ditto ...	Ditto ditto ...	305 0 0	.....	Effect will be given to the revised assessment from 1910-11.
97	Sitamarhi	Tax on persons ...	No rate is fixed, but the assessment is made according to the circumstances and property of assessees.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway buildings.			
		Latrine-fees	From 12 annas to Rs. 6 per holding per annum.			
98	Darbhanga	Tax on persons ..	At 1 per cent.	1,795 0 0	.....	The revision of latrine fees had effect from the 3rd quarter.
		Rate on holdings ...	At 7½ per cent.			
		Latrine fees	At 4 per cent.			
99	Madhubani	Tax on persons ...	At annas 12 per cent. according to circumstances and property.	.....	.....	A general revision of the municipal tax has been made with effect from 1910-11.
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
100	Roserah	Tax on persons ...	No fixed rate, but assessment is made according to the circumstances and property of assesses.	258 0 0	.....	The general revision will take effect from April 1910.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
101	Samastipur	Tax on persons ..	Re. 1 per cent.	.....	93 13 0	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
	Bhagalpur Division.					
102	Monghhyr	Rate on holdings ...	At 7½ per cent., and arable land-tax at the same rate.	.....	36 0 0	
		Latrine-fees ...	At Rs. 3-10-4 per cent.			
103	Jamalpur	Rate on holdings ...	At 7½ per cent.	45 4 9	.....	
		Latrine fees ...	At 3½ per cent.	1		

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Bhagalpur Division —concld.			Rs. A. P.	Rs. A. P.	
104	Bhagalpur	Rate on holdings ...	At 7½ per cent.	.....	.....	
		Latrine fees	At 3 per cent.	...	.....	
		Water-rate ...	At 7½ per cent., on holdings having house-connections, and at 5 per cent. for those having no connections. Holdings assessed at a valuation of less than Rs. 10 a year are charged neither latrine-fees nor water-rate.	.....	675 0 0	
105	Colgong	Tax on persons ...	According to a rate at an average rate of Rs. 1-12 per cent. per annum on the annual income of assessees according to their circumstances and property. Government and Railway buildings are assessed at 7½ per cent. on the valuation of holdings.	.....	73 0 0	
106	Purnea	Rate on holdings ...	At 7½ per cent.	1,292 6 0	.....	
		Latrine-fees	At 3½ per cent.	784 0 0		
107	Kishanganj	Tax on persons ...	According to the circumstances and property of assessees at 9 annas per cent. on the annual income.	.....	259 0 0	
108	Katihar	Rate on holdings ...	At 6¼ per cent. of the annual value.			
109	Darjeeling	Rate on holdings ...	At 8 per cent. Holdings are generally assessed on their probable or actual rentals less 10 per cent. for furniture.	1,583 0 0	.....	
		Water-rate	At 2½ per cent.	354 0 0	.....	
		Lighting-rate	At 3 per cent.	458 0 0	.....	
		Latrine-fees ...	At Rs. 1½ to Rs. 17 on houses valued up to Rs. 600 and at 3 per cent. on those valued above Rs. 600.	499 0 0	.....	
110	Kurseong	Rate on holdings ...	At 7½ per cent. on their annual valuation.	3,723 12 10	.....	The general revision of assessment had effect from 1st April 1909.
		Latrine-fees	At Re. 1½ to Rs. 11 on houses valued up to Rs. 600, and at 3 per cent. on houses valued above Rs. 600.	764 3 0	.....	
		Water-rate	At 5 per cent. on the valuation of houses which have communication pipes, and at 2½ per cent. on the valuation of those which have no communication pipes, but use water supplied by the Municipality, and 2 per cent. on the annual valuation of houses which have neither communication pipes nor use water supplied by the Municipality.	1,516 4 6	.....	
111	Deoghar	Rate on holdings in Wards II, III and IV.	At 6 per cent. on the annual valuation of holdings.	667 0 0	.....	
		Tax on persons in Ward I.	According to the circumstances and property of assessees.	37 0 0	.....	
		Latrine-fees ...	At 3 per cent. on the annual value of holdings containing dwelling-houses.	463 0 0	.....	
112	Sahibganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	388 0 0	.....	
		Latrine-fees ...	At 3½ per cent. on the annual value holdings.	147 0 0	.....	
113	Dumka	Rate on holdings ...	At 7½ per cent.			
		Latrine-fees	At 2½ per cent. provided it be not less than 1 anna and more than a rupee per mensem.	468 0 0	.....	
114	Madhupur.	.....	... ..	.....	.....	The general revision of assessment had effect from 1st July 1909.
	Orissa Division.					
115	Cuttack	Rate on holdings ...	At 7½ per cent. of the annual value of holdings.	.....	44 7 3	
		Latrine-fees	As per the scale passed by the Municipal Commissioners at a meeting held on the 5th December 1904.	.....	71 15 9	
116	Jajpur	Tax on persons ...	At 1 per cent. per annum on the annual income. Public buildings are taxed under section 89 of the Municipal Act.	.....	79 0 0	
		Latrine-fees ...	At Re. 1-8 on the annual value of Rs. 25 of any holding, or Rs. 6 per cent.			
117	Kendrapara	Tax on persons ...	According to the circumstances and property of assessees.	131 4 6	.....	The triennial revision of assessments came into force from 1st April 1909.
			Public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine-fees	At Re. 4-11 per cent. on the annual value.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Orissa Division—*concld.*			Rs. A. P.	Rs. A. P.	
118	Balasore	Tax on persons ..	Levied according to the circumstances and property of the assessees at Re. 1 per cent. Public buildings are taxed under section 89 of the Bengal Municipal Act.			
		Latrine-fees	At 6 pies per rupee	1,793 0 0		
119	Puri	Rate on holdings ...	At 7½ per cent.	2,711 0 0		
		Latrine-fees	At 5 per cent.			
120	Sambalpur	Octroi	According to a schedule of rates.	.....	.....	
		Conservancy and latrine-fees.	Rs. In the Civil station where the buildings come under clauses (*a*) and (*b*) for every occupied house yielding, or which would if yield, rented, not more than Rs. 50 ... ... 12 Ditto more than Rs. 50 ... 18	.....	89 0 0	
			Town Proper.			
			Where buildings come under clause (*a*) of Rule I. / Where they come under clauses (*b*) and (*c*) of Rule I.			
			(1) Where such value is Rs. 6 or under Re. 1. / Exempt.			
			(2) Where it is over Rs. 6 and does not exceed Rs. 24, Re. 1-8. / Rs. A. P. 0 8 0			
			(3) Where it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. / 0 1 6 per rupee			
			(4) Where it exceeds Rs. 100, 1 anna per rupee. / 0 0 6 „ „			
			Up to Rs. 100 and 6 pies per rupee for any rupee above Rs. 100. / Up to Rs. 100 and 3 pies per rupee for any rupee above Rs. 100.			
	Chota Nagpur Division.					
121	Hazaribagh	Tax on persons ...	At 1 per cent. on the annual income of the assessee.			
		Latrine-fees ...	(*a*) Holdings, the annual value of which is above Rs. 5, but does not exceed Rs. 24, at Rs. 2 per annum. (*b*) Holdings, the annual value of which is above Rs. 24, but does not exceed Rs. 48, at Rs. 3 per annum. (*c*) Holdings, the annual value of which is above Rs. 48, at Rs. 7½ per cent. per annum. (*d*) Holdings up to the value of Rs. 3 per annum, at one anna per quarter. (*e*) Holdings above Rs. 3 and less than Rs. 6 per annum, at two annas per quarter.			
122	Chatra	Tax on persons ...	Re. 1-4 per cent. on the annual income o assessees.			
123	Giridih	Ditto ...	Re. 1 ditto ditto ...			
124	Ranchi	Rate on holdings ...	7½ per cent.	6,008 0 0		
		Latrine-fees	6¼ ditto	5,220 0 0		

APPENDIX C—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Chota Nagpur Division—*concld.*			Rs.	Rs.	
125	Lohardaga	Tax on persons ...	At 1 per cent. per annum on the total income of assessees.	511	.....	The general revision of assessment took place in March 1910.
126	Daltonganj ...	Ditto	At 12 annas per cent. on the income of assessees. Government buildings are assessed at 6 per cent. on their annual value.	45	.....	
		Latrine-fees	5 per cent. on annual value	13	.....	
		Water-rate	5½ ditto ditto	23	.....	
127	Purulia	Rate on holdings ...	7½ per cent. on the annual value of holdings.	356	.....	
		Latrine-fees	3½ per cent. on the annual value of holdings.	3,446	.....	The general revision will take effect from 1st November 1910.
128	Jhalda	Tax on persons ...	At 1 per cent.	159	.....	The general revision will take effect from the beginning of the year 1910-11.
129	Raghunathpur	Ditto	At Re. 1 per cent. per annum on gross income of assessees.	113	.....	
130	Chaibasa	Rate on holdings	At 7½ per cent on the annual value of holdings.	153	.....	
		Latrine-fees	3 per cent. on the annual value of holdings.	57	.....	

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of the Municipalities in Bengal, on account of Municipal Taxes for the year 1909-1910.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	31,609	1,05,416	1,37,025	11,671	88,011	99,682	94·5	1,549	1,089	2,638	2·5	34,705	
2	Kalna	337	9,228	9,615	99	8,860	8,959	97·08	69	206	335	3·62	321	
3	Katwa	11	8,210	8,221	11	8,073	8,084	98·46	...	71	71	·86	66	
4	Dainhat ...	10	2,742	2,752	5	2,697	2,702	98·5	5	30	35	1·2	15	
5	Raniganj ...	499	17,404	17,913	131	15,802	15,933	91·54	64	150	214	1·2	1,766	
6	Asansol ...	1,245	36,290	37,535	1,151	35,975	37,126	102·3	94	315	409	1·1	...	
7	Suri	637	10,352	10,989	357	10,083	10,440	100·8	25	24	49	·47	500	
8	Bankura ...	2,350	19,147	21,497	720	15,770	16,490	86·1	586	966	1,552	8·1	3,455	
9	Vishnupur ...	97	8,854	8,951	88	8,534	8,622	97·3	9	214	223	2·5	106	
10	Sonamukhi ...	179	6,443	6,613	134	6,158	6,292	97·6	10	94	104	1·6	217	
11	Midnapore ...	1,252	43,373	44,625	931	39,810	40,741	93·9	169	1,671	1,840	4·2	2,044	
12	Tamluk ...	72	6,557	6,629	63	6,459	6,522	99·45	5	30	35	·54	72	
13	Ghatal	288	6,100	6,388	147	5,627	5,774	94·65	81	247	298	4·88	316	
14	Chandrakona ...	670	2,555	3,225	468	2,928	2,496	97·66	91	35	126	4·92	603	
15	Ramjibanpur ...	30	2,302	2,332	25	2,260	2,285	99·21	5	14	19	·83	28	
16	Khirpai	272	1,736	2,008	235	1,373	1,608	92·6	35	12	47	2·6	353	
17	Kharar	201	3,213	3,414	144	2,874	3,018	93·9	40	83	123	3·8	273	
18	Hooghly-Chinsura.	10,018	58,152	68,170	5,599	49,604	55,113	94·83	1,236	1,815	3,051	5·24	10,006	
19	Serampore ...	7,809	60,308	68,117	4,515	52,400	56,915	94·3	1,672	1,326	2,998	4·9	8,204	
20	Uttarpara	1,981	16,094	18,075	1,756	15,149	16,905	105·03	40	90	130	·8	1,040	
21	Baidyabati ...	131	22,610	22,741	71	22,397	22,468	99·3	53	89	142	·62	131	
22	Bhadreswar ...	547	16,918	17,465	310	16,346	16,656	98·4	222	257	479	2·8	330	
23	Kotrung ...	116	7,811	7,927	88	7,651	7,739	99·07	28	119	147	1·8	41	
24	Bansberia ...	239	4,177	4,416	66	3,877	3,943	94·3	47	72	119	2·8	354	
25	Arambagh ...	13	5,472	5,485	13	5,398	5,411	98·58	...	74	74	1·35	...	
26	Howrah	8,001	7,89,372	7,97,373	2,580	7,68,468	7,71,048	97·7	1,216	14,878	16,094	2·04	10,231	
27	Bally	2,055	32,502	34,557	993	30,768	31,761	97·7	283	677	960	2·9	1,836	
	Divisional Total	70,720	13,03,338	13,74,058	32,281	12,32,482	12,64,733	96·2	7,634	24,678	32,312	2·46	77,013	
	Presidency Division.													
28	Cossipore-Chitpur.	32,294	2,34,100	2,66,394	25,971	2,19,536	2,45,507	104·8	5,831	8,931	14,762	6·3	6,125	
29	Maniktala ...	5,197	1,03,514	1,08,711	1,643	97,508	99,151	95·7	648	3,455	4,103	3·9	5,457	
30	Baranagar ...	4,126	46,358	50,484	3,882	44,332	48,214	104·	255	918	1,173	2·5	1,097	
31	Kamarhati ...	251	19,949	19,306	197	18,656	18,853	98·9	53	176	229	1·2	218	
32	South Suburban	2,748	27,155	29,903	1,864	23,459	25,323	93·2	41	719	760	2·7	3,820	
33	Tollygunj ...	964	24,901	25,865	510	23,134	23,644	94·9	191	1,130	1,321	5·3	900	
34	Garden Reach ...	108	69,863	69,971	99	65,930	66,029	94·5	69	3,873	3,942	5·6	...	
35	Rajpur	713	8,764	9,417	223	8,097	8,320	95·5	43	35	78	·8	1,019	
36	Baruipur ...	184	7,226	7,416	9	7,167	7,176	99·3	...	59	59	·8	175	
37	Jainagar ...	256	7,456	7,712	206	6,933	7,139	95·7	28	163	191	2·5	382	
38	South Dum-Dum	820	16,408	17,228	715	15,871	16,586	101·08	105	170	275	1·6	367	
39	North Dum-Dum	386	4,796	5,182	351	4,754	5,105	106·4	35	2	37	·7	40	
40	South Barrackpore.	13	10,985	10,998	9	10,905	10,914	99·3	7	77	84	·7	...	
41	Panihati ...	42	11,288	11,330	29	11,203	11,232	99·5	3	62	65	·5	33	
42	Titagarh ...	3	40,860	40,863	3	40,790	40,793	99·8	...	70	70	·1	...	
43	North Barrackpore.	1,166	13,001	14,167	1,166	12,686	13,852	106·5	...	169	169	1·2	146	
44	Garulia	...	13,549	13,549	...	13,549	13,549	100·	...	...	...	...	...	
45	Barasat ...	409	12,681	13,090	319	12,259	12,578	99·4	67	216	283	2·2	229	
46	Naihati ...	1,016	17,394	18,410	1,004	17,314	18,318	105·3	12	18	30	·4	12	
47	Halisahar ...	1,912	11,473	13,385	425	10,199	10,624	92·6	967	292	1,259	10·9	1,502	
48	Bhatpara ...	40	38,950	38,990	35	38,561	38,596	99·09	3	364	367	·9	27	
49	Goberdanga ...	27	4,023	4,050	19	3,940	3,959	98·4	8	...	8	·1	83	
50	Basirhat ...	696	7,222	7,828	578	6,729	7,307	101·1	119	178	292	4·04	229	
51	Baduria ...	1,183	4,995	6,178	608	4,496	5,104	102·1	393	170	563	11·2	511	
52	Taki	247	2,964	3,211	90	2,785	2,875	96·9	167	70	237	7·7	109	
53	Budge Budge ...	695	25,074	25,679	152	24,545	24,697	98·4	263	222	485	1·9	497	
54	Krishnagar ...	2,650	42,470	45,120	1,186	38,944	40,130	94·4	609	1,125	1,734	4·08	3,256	
55	Santipur ...	1,557	37,775	39,332	1,097	35,410	36,507	96·7	318	657	975	2·6	1,850	
56	Ranaghat ...	459	13,327	13,786	368	12,779	13,147	98·6	33	199	232	1·7	407	
57	Nadia	1,640	14,325	15,965	1,411	12,514	13,925	97·2	90	345	435	3·03	1,605	
58	Kushtia	354	11,132	11,486	71	10,741	10,812	97·1	224	135	359	3·2	315	
59	Kumarkhali ...	201	5,997	6,198	159	5,743	5,893	98·2	51	141	192	3·2	113	
60	Meherpur ...	8	3,063	3,071	5	3,037	3,042	99·3	3	17	20	·6	9	
61	Birnagar ...	148	3,121	3,269	139	2,946	3,085	98·8	5	47	52	1·6	132	
62	Chakdah ...	39	3,864	3,903	37	3,817	3,854	99·7	2	24	26	·6	23	
63	Berhampore ...	2,777	62,200	64,977	1,447	58,644	60,091	96·6	1,010	2,504	3,514	5·6	1,372	
64	Murshidabad ...	755	19,512	20,267	360	16,881	17,241	88·3	171	411	582	2·9	2,444	
65	Azimganj ...	296	20,737	21,033	718	19,492	20,210	97·4	24	356	380	1·8	443	
66	Jangipur ...	2,027	11,048	13,075	1,289	9,463	10,752	97·3	47	252	299	2·7	2,024	
67	Kandi	...	7,758	7,758	...	7,075	7,075	98·9	...	53	53	1·06	...	
68	Dhulian	...	2,138	2,138	...	1,758	1,758	82·2	...	52	52	2·4	328	
69	Jessore	728	19,418	20,146	662	19,072	19,734	101·6	44	249	293	1·5	119	
70	Kotchandpur ...	342	6,448	6,790	325	5,994	6,319	97·9	17	241	258	4·0	213	
71	Maheshpur	...	2,078	2,078	...	2,067	2,067	99·4	...	11	11	·53	...	
72	Khulna	56	16,723	16,779	46	16,657	16,703	99·8	4	49	53	·31	23	
73	Satkhira	1,063	7,607	8,670	995	7,080	8,075	106·1	65	105	170	2·2	425	
74	Debhatta	1,044	2,035	3,079	591	1,081	1,672	82·1	18	43	61	3·06	1,346	
	Divisional Total	71,520	10,96,705	11,68,225	51,001	10,37,136	10,88,137	98·5	12,033	28,630	40,663	3·7	39,425	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
75	Patna	8,783	1,42,309	1,51,092	5,035	1,34,847	1,39,882	98 2	769	1,905	2,674	1·8	8,536	
76	Barh ...	283	9,108	9,391	160	8,695	8,855	97·22	62	142	204	2·23	332	
77	Bihar ...	467	26,562	27,029	333	25,204	25,537	96·14	134	28	162	·6	1,330	
78	Dinapore ...	1,738	19,038	20,776	972	17,178	18,150	95·3	5	172	177	·9	2,449	
79	Khagole ...	175	12,184	12,359	110	11,487	11,597	95·1	61	636	697	5·7	65	
80	Gayaj ...	275	87,068	87,343	250	86,075	86,325	99·1	25	444	469	·6	549	
81	Tikari, ...	524	6,070	6,594	392	5,480	5,872	96·7	27	16	43	·7	679	
82	Daudnagar ...	34	4,216	4,250	30	4,129	4,159	98·6	1	24	25	·6	66	
83	Arrah ...	; ,920	42,502	46,422	2,457	33,704	36,161	85·0	76	759	835	1·9	9,426	
84	Jagadispur ...	...	5,103	5,103	...	5,043	5,043	98·8	...	59	59	1·1	1	
85	Buxar ...	1,571	9,924	11,495	815	7,641	8,456	85·2	60	121	181	1·8	2,858	
86	Dumraon ...	100	8,476	8,576	83	8,201	8,284	97 7	12	80	92	1·08	200	
87	Bhabua ...	...	2,504	2,504	..	2,461	2,461	98·2	...	43	43	1·7	...	
88	Sasaram ...	5	8,770	9,075	239	8,101	8,340	95·0	66	185	251	2·8	484	
	Divisional Total	18,175	3,83,834	4,02,009	10,876	3,58,246	3,69,122	96·1	1,298	4,614	5,912	1·5	26,975	
	Tirhut Division.													
89	Chapra ...	4,542	45,851	50,393	3,678	43,009	46,687	101·8	564	915	1,479	3·2	2,227	
	Revelganj ...	1,641	6,986	8,627	502	6,471	6,973	99·8	37	62	99	1·4	1,555	
	wan ...	610	10,388	10,998	576	9,102	9,678	93·1	28	347	375	3·6	945	
	tihari ...	158*	11,270	11,428	140	10,310	10,450	92·7	...	56	56	·49	922	* Rupees 43, decreased by the Sub-Judge on appeal added to the balances shown as due at the end of the previous year.
93	Bettiah ...	57†	20,587	20,644	57	20,382	20,439	99·2	1	88	89	·43	116	† The figure shown in the previous year's Appendix, viz., 59. was incorrect. It should have been Rs. 57.
94	Muzaffarpur ...	166	64,233	64,399	166	62,499	62,665	97·5	...	773	773	1·2	961	
95	Hajipur ...	87	10,398	10,485	87	10,036	10,123	97·35	...	287	287	2·76	75	
96	Lalganj ...	95	5,318	5,413	95	5,240	5,335	100·31	...	45	45	·84	33	
97	Sitamarhi ...	57	10,840	10,897	14	10,600	10,614	97·9	43	199	242	2·23	41	
98	Darbhanga ...	4,127	54,562	58,689	2,269	47,506	49.775	91·5	1,027	1,644	2,671	4·8	6,243	
99	Madhubani ...	15	8,143	8,158	15	7,972	7,987	98·08	...	170	170	2·08	1	
100	Roserha ...	...	4,545	4,545	...	4,486	4,486	98·6	...	59	59	1·2	...	
101	Samastipur ...	165	8,271	8,436	75	7,695	7,770	93·9	13	375	388	4·6	278	
	Divisional Total	11,720	2,61,392	2,73,112	7,674	2,45,308	2,52,982	96·7	1,713	5,020	6,733	2·5	13,397	
	Bhagalpur Division.													
102	Monghyr ...	5,627	54,533	60,160	2,139	42,758	44,897	82·3	5,878	1,299	7,177	13·1	8,086	
103	Jamalpur ...	641	26,303	26,944	537	24,575	25,112	95·4	133	230	363	1·3	1,469	
104	Bhagalpur ...	805	1,14,625	1,15,430	375	1,10,693	1,11,068	96·89	361	3,418	3,779	2·9	583	
105	Colgong ...	136	4,154	4,290	128	4,000	4,128	99·37	8	123	131	3·1	31	
106	Purnea ...	630	25,244	25,874	480	24,252	24,732	97·9	12	839	851	3·3	291	
107	Kishanganj ...	69	13,716	13,785	63	13,264	13,327	97·1	6	410	416	3·03	42	
108	Katihar ...	1,014	6,772	7,786	843	6,184	7,027	103·8	128	114	242	3·5	517	
109	Darjeeling ...	2,182	1,37,963	1,40,145	828	1,34,282	1,35,110	97·93	672	2,040	2,712	1·96	2,323	
110	Kurseong ...	64	27,828	27,892	51	27,597	27,648	99·3	...	164	164	·5	80	
111	Deoghar ...	32	13,977	14,009	30	13,800	13,830	98·72	2	74	76	·54	103	
112	Sahibganj ...	...	19,746	19,746	...	19,597	19 597	99·24	...	149	149	·76	...	
113	Dumka ...	40	7,080	7,120	27	7,050	7,077	99·95	2	5	7	·9	36	
114	Madhupur ...	...	...	...	...	...	..	...	...	...	...	...	...	
	Divisional Total	11,240	4,51,941	4,63,181	5,501	4,38,052	4,33,553	95·9	7,202	8,865	16,067	3·5	13,561	
	Orissa Division.													
115	Cuttack ...	2,919	39,138	42,057	2,531	36,899	39,430	93·75	313	858	1,171	2·78	1,456	
116	Jajpur ...	1,840	5,386	7,226	1,123	5,125	6,248	116·0	624	174	798	14·8	180	
117	Kendrapara ...	59	10,146	10,205	59	9,814	9,873	97·3	...	102	102	1·0	230	
118	Balasore ...	1,668	15,678	17,346	141	13,662	13,803	79·58	...	388	388	2·4	3,155	
119	Puri ...	3,796	42,897	46,693	2,105	39,238	41,343	96·3	1,398	1,050	2,448	5·6	2,902	
120	Sambalpur ...	1,058	3,340	4,398	270	2,693	2,963	85·71	...	4	4	0·12	1,431	
	Divisional Total	11,340	1,16,585	1,27,925	6,229	1,07,431	1,13,660	97·4	2,335	2,576	4,911	4·2	9,354	
	Chota Nagpur Division.													
121	Hazaribagh ...	804	17,370	18,174	307	15,507	15,814	91·0	91	495	586	3·3	1,774	
122	Chatra ...	49	3,751	3,800	46	3,674	3,720	99·2	3	19	22	·5	58	
123	Giridih ...	239	5,981	6,220	190	5,872	6,062	101·3	32	67	99	1·6	59	
124	Ranchi ...	2,374	31,082	33,456	807	29,065	29,872	96·1	521	218	739	2·3	2,845	
125	Lohardaga ...	219	2,413	2,632	136	2,321	2,457	101·8	33	67	150	6·2	25	
126	Daltonganj ...	216	10,120	10,336	183	9,847	10,030	99·1	34	22	56	·5	250	
127	Purulia ...	350	18,578	18,928	170	17,345	17,515	94·2	91	334	425	2·3	990	
128	Jhalda ...	243	2,361	2,604	163	2,101	2,264	95·8	18	15	33	1·4	307	
129	Raghunathpur	106	1,924	2,030	95	1,725	1,820	94·5	4	37	41	2·1	169	
130	Chaibassa ...	771	9,787	10,558	647	9,391	10,038	97·5	43	4	47	·4	473	
	Divisional Total	5,371	1,03,367	1,08,738	2,744	96,846	99,590	96·4	920	1,278	2,198	2·1	6,950	
	Grand Total	2,00,086	37,17,162	39,17,248	1,16,366	35,05,471	36,21,777	97·4	33,135	75,061	1,08,796	2·9	1,86,675	
	Grand Total for 1908-09.	2,24,893	36,55,888	38,80,781	1,45,733	34,18,533	35,64,266	97·5	31,195	74,119	1,05,314	2·88	2,11,201	

APPENDIX E.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	218	...	...	5,155	782	...	...	5,937	437	...	...	...	...	811	...	811	1,248
2	Kalna	...	...	...	...	...	...	...	...	60	...	...	...	...	172	120	292	352
3	Katwa	...	...	...	...	...	...	...	...	...	96	...	60	78	122	60	260	416
4	Dainnat	...	...	...	...	...	...	...	...	...	120	...	...	...	32	30	62	182
5	Raniganj	...	...	...	...	...	...	...	...	37	168	...	...	72	354	176	602	807
6	Asansol	...	...	...	...	...	...	...	...	...	84	...	...	327	234	...	561	645
7	Suri	...	...	...	...	...	...	...	...	60	...	120	120	...	192	...	192	492
8	Bankura	...	...	...	...	...	...	...	...	24	...	84	...	364	130	...	494	602
9	Vishnupur	...	...	...	...	...	...	...	...	72	144	...	...	309	121	175	605	821
10	Sonamukhi	...	...	...	...	...	...	...	...	...	324	...	...	150	100	...	250	574
11	Midnapore	...	...	..	1,958	505	...	...	2,463	...	...	...	...	372	(a)584	540	1,496	1,496
12	Tamluk	...	...	...	...	...	...	...	...	...	...	...	48	...	220	120	340	388
13	Ghatal	...	...	...	...	...	...	...	...	...	360	...	...	84	256	72	412	772
14	Chandrakona ...	...	...	...	...	...	...	...	...	...	360	...	...	...	237	30	267	627
15	Ramjibanpur ...	...	...	...	...	...	...	...	...	...	...	120	...	...	235	84	319	439
16	Khirpai	...	...	...	...	...	...	...	...	...	...	108	...	...	132	...	132	240
17	Kharar	...	..	...	...	...	...	...	...	...	...	...	...	60	168	...	228	228
18	Hooghly-Chinsura	...	...	...	...	...	...	...	...	96	...	120	...	150	(b)475	341	966	1,182
19	Serampore	...	...	...	...	...	...	...	...	194	720	576	276	177	(d)533	440	1,150	2,916
20	Uttarpara	...	...	...	...	...	...	...	...	72	...	180	...	90	110	120	320	572
21	Baidyabati	...	...	...	...	...	...	...	...	168	480	...	...	252	168	152	572	1,220
22	Bhadreswar ...	...	...	...	...	...	...	...	...	73	360	...	...	...	325	93	418	851
23	Kotrung	...	...	...	...	...	...	...	...	...	...	120	...	104	75	53	232	352
24	Bansberia	...	...	...	...	...	...	...	...	...	...	120	...	...	198	46	244	364
25	Arambagh	...	...	...	...	...	...	...	...	...	84	...	48	111	(g)114	155	380	512
26	Howrah	521	...	...	...	...	...	...	...	2,058	250	240	...	686	3,006	1,195	4,867	7,415
27	Bally	60	...	...	...	...	...	...	...	239	741	480	156	...	228	312	540	(i) 2,156
	Divisional Total ...	799	...	...	7,113	1,287	...	...	8,400	3,590	4,291	2,268	708	3,366	9,332	4,314	17,012	27,869
	Presidency Division.																	
28	Cossipore-Chitpur ...	150	...	...	...	...	...	...	...	...	...	...	...	360	1,450	(j) 1,200	3,010	3,010
29	Maniktala ...	84	...	...	...	...	...	...	...	...	300	...	...	372	668	(j)421	1,459	1,759
30	Baranagar ...	78	...	...	...	...	...	...	...	...	...	...	...	300	228	(j)228	756	756
31	Kamarhati ...	83	...	...	...	...	...	...	...	...	...	...	...	120	72	(j)180	372	372
32	South Suburban ...	35	...	...	...	...	...	...	...	...	144	...	...	...	669	39	708	852
33	Tollyganj ...	20	...	...	...	...	...	...	...	...	...	...	...	...	534	60	594	594
34	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	150	...	120	726	84	930	1,080
35	Rajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	60	138	72	270	270
36	Baruipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	...	174	174
37	Jainagar ...	...	...	...	...	...	...	...	...	...	300	...	96	24	156	56	236	632
38	South Dum-Dum ...	27	...	...	...	...	...	...	...	...	...	...	...	...	288	...	288	288
39	North Dum-Dum ...	15	...	...	...	...	...	...	...	...	...	...	...	120	23	36	179	379
40	South Barrackpore...	18	...	...	...	...	...	...	...	...	...	60	...	...	162	...	162	222
41	Panihati ...	21	...	...	...	...	...	...	...	...	...	...	...	60	252	93	405	405
42	Titagarh ...	36	...	...	...	...	...	...	...	...	...	...	...	...	528	...	528	528
43	North Barrackpore...	24	...	...	...	...	...	...	...	24	220	130	...	...	311	...	311	685
44	Garulia ...	12	...	...	...	...	...	...	...	...	...	...	...	...	240	...	240	240
45	Barasat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	273	120	393	393
46	Naihati ...	28	...	...	...	...	...	...	...	...	250	...	...	...	252	...	252	502
47	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	216	...	216	216
48	Bhatpara ...	42	...	...	...	...	...	...	...	48	...	...	...	...	600	...	600	648
49	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	...	144	144
50	Basirhat ...	...	...	...	...	...	...	...	...	...	...	...	...	118	257	51	426	426
51	Baduria ...	...	...	...	...	...	...	...	...	...	...	...	...	...	192	30	222	222
52	Taki ...	...	...	...	...	...	...	...	...	...	...	...	...	42	72	60	174	174
53	Budge Budge ...	32	...	...	...	...	...	...	...	...	240	200	...	...	606	...	606	1,046
54	Krishnagar ...	...	...	...	...	...	...	...	...	...	...	...	...	172	368	410	950	950
55	Santipur ...	...	...	...	6,048	..	...	...	6,048	110	...	180	240	1,000	...	...	1,000	1,530
56	Ranaghat ...	...	...	...	...	...	...	...	...	...	...	...	...	138	99	120	352	352
57	Nadia ...	...	...	...	...	...	...	...	...	...	140	132	...	60	232	...	292	564
58	Kushtia ...	...	...	...	...	...	...	...	...	...	...	...	...	60	132	96	288	288
59	Kumarkhali ...	...	...	...	...	...	...	...	...	24	...	...	...	60	36	60	156	180

(a) Includes s. 174, paid to muktabs.
(b) Ditto „ 26, do. muktabs.
(c) Excludes „ 65, do. Public Library.
(d) Includes „ 86, do. muktabs.
(e) Excludes „ 50, do. Library.
(f) Ditto „ 46, do. Library.
(g) Includes „ 20, do. muktabs.
(h) Ditto „ 300, received by the Munici
(i) Ditto „ 750 paid to European
(j) Includes amount paid to Government as
(k) Besides this, Rs. 92 by Kamarhati and
(l) Besides, Rs. 92 spent on account of repairs
(m) The difference of Re. 1 with statement III
(n) Besides, Rs. 24 paid to library is not

DIX E.

Municipalities in Bengal during the year 1909-1910.

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	824	132	956	...	...	163	...	262	...	1,381	8,784	1,161	1·08
...	...	...	...	...	...	...	...	...	...	63	...	...	63	415	355	3·19
...	...	...	...	...	...	...	...	...	...	...	...	...	...	416	260	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	182	62	1·7
...	...	...	...	...	...	...	...	...	...	30	...	...	30	837	632	4·2
...	...	...	...	...	309	309	...	...	...	...	...	...	309	954	870	2·96
...	...	...	...	...	...	...	...	...	...	94	...	13	107	599	299	3·35
...	...	...	...	...	...	...	...	16	...	...	...	...	16	618	510	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	821	605	4·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	574	250	3·8
...	...	...	...	1,178	40	1,218	...	...	...	...	...	...	1,218	5,177	1,533	4·6
...	...	...	...	...	100	100	...	...	...	...	...	...	100	488	440	5·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	772	412	4·7
...	...	...	...	...	...	...	...	27	...	...	...	...	27	654	204	1·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	439	319	8·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	132	4·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	5·06
...	...	...	...	...	6	6	...	...	...	50	...	...	56	(c)1,238	1,022	2·5
...	...	114	114	...	19	19	...	...	...	75	...	...	94	(e)3,124	1,244	2·7
...	...	...	...		14	14	...	...	...	...	...	...	14	(f)586	334	2·7
...	...	...	...		18	18	...	...	...	15	...	...	33	1,253	605	3·2
...	...	...	...	...	...	...	...	18	...	...	...	...	18	869	436	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	352	232	3·7
...	...	...	...	...	...	...	...	...	...	10	...	...	10	374	254	3·4
...	...	...	...	300	30	330	...	...	...	...	...	...	330	(h)842	410	8·03
...	86	...	86	...	100	100	25	27	...	75	...	...	227	8,249	5,590	·006
54	...	...	54	...	10	10	...	...	...	318	...	...	328	2,598	982	3·06
54	86	114	254	2,302	778	3,080	25	88	163	730	262	13	4,361	41,683	19,474	2·9
...	...	117	117		45	45	...	...	...	...	...	95	140	3,417	3,300	2·4
...	..	150	150	30	13	43	...	...	...	46	...	8	107	2,100	1,620	2·6
...	...	...	...	...	...	...	...	...	...	...	...	6	6	840	840	2·7
...	...	...	...	...	...	...	...	...	...	..	...	14	14	(k)418	418	3·3
...	...	...	...	...	7	7	...	25	...	...	...	19	51	(k)938	794	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	614	614	2·8
...	...	...	...	...	70	70	...	...	...	6	...	...	76	1,204	1,054	2·09
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	174	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	632	236	3·9
...	...	...	...	...	25	25	...	...	...	...	...	...	25	340	340	2·6
..	...	...	...	...	41	41	...	...	...	...	...	5	46	240	240	4·8
...	...	...	...	...	22	22	...	...	...	...	...	12	34	274	214	2·5
...	...	...	...	...	...	...	...	...	...	...	...	14	14	440	440	5·2
...	...	...	...	...	37	37	...	...	...	...	...	6	43	607	(l)607	2·4
...	...	...	...	...	...	...	...	...	...	...	...	1	1	710	336	3·1
...	...	...	...	...	...	...	...	...	...	...	...	10	10	262	262	3·1
...	...	...	...	...	6	6	...	...	...	...	...	...	6	(m)399	399	5·04
...	...	...	...	...	19	19	...	72	...	...	...	9	100	630	380	2·8
...	...	...	...	...	17	17	...	...	...	...	...	7	24	260	230	2·9
...	...	...	...	...	9	9	...	...	...	...	...	15	24	714	666	2·05
...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	144	3·4
...	...	...	...	...	...	...	...	30	...	12	...	...	42	468	468	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	222	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	174	7·01
...	...	...	...	...	37	37	...	...	...	...	...	...	37	1,115	675	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	950	950	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,578	1,000	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(n) 352	352	3·7
...	...	...	...	...	...	...	...	...	...	16	...	...	16	580	308	3·4
...	...	...	...	...	9	9	...	...	...	...	...	...	9	297	297	3·8
...	...	...	...	...	12	12	...	...	...	...	...	...	12	192	168	3·8

ps lity from Provincial Revenues.
Schools.
contribution towards lady teachers' travelling allowance.
Rs. 66 by South Suburban paid to libraries has not been included in this statement.
to muktab shed has not been included in this statement.
is due to the amount being drawn on bills presented by the Sub-Inspector of Schools after the 31st March 1910.
included in this statement.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools (including schools managed by Joint-Committees).	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand Total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Presidency Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60	Meherpur	...	...	...	...	...	...	...	...	...	...	...		96	24	49	169	169
61	Birnagar	...	...	...	...	...	...	...	...	18	...	...	...	96	...	...	96	114
62	Chakdah	...	...	...	...	...	...	...	...	48	...	...	...	...	132	...	132	180
63	Berhampore	...	...	...	...	...	...	...	...	...	...	...	...	180	368	48	596	596
64	Murshidabad ...	...	...	...	...	...	...	...	...	120	...	...	...	...	431	180	611	731
65	Azimganj	...	...	...	...	...	...	...	...	...	...	...	...	...	303	72	375	375
66	Jangipur	...	...	...	...	...	...	...	...	...	...	...	...	...	200	150	350	350
67	Kandi	...	...	...	...	...	...	...	...	30	...	...	...	138	201	27	366	396
68	Dhulian	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
69	Jessore	...	...	...	...	...	...	...	...	...	...	...	...	373	...	144	517	517
70	Kotchandpur ...	...	...	...	...	...	...	...	...	...	600	...	...	...	192	24	216	816
71	Maheshpur	...	...	...	...	...	...	...	...	48	55	...	...	...	48	54	102	205
72	Khulna	...	...	...	...	...	...	...	...	...	...	...	360	...	483	68	551	*911
73	Satkhira	...	...	...	...	...	...	...	...	...	...	...	...	72	192	24	288	288
74	Debhata	...	...	...	...	...	...	...	...	...	...	...	...	76	24	48	148	148
	Divisional Total ...	722	...	...	6,048	...	...	...	6,048	470	2,249	852	696	4,212	12,694	4,304	21,210	25,477
	Patna Division.																	
75	Patna	243	...	...	...	...	...	...	...	...	300	...	...	751	1,795	179	2,725	3,025
76	Barh	...	...	...	...	...	...	...	...	...	50	...	...	132	154	...	286	336
77	Bihar	245	...	...	...	...	...	...	...	...	180	...	...	108	335	12	455	635
78	Dinapore	36	...	...	...	...	...	...	...	...	...	...	...	101	495	...	596	596
79	Khagole	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
80	Gaya	184	...	...	...	...	...	...	...	272	...	360	...	646	925	100	1,671	2,303
81	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	108	108	...	216	216
82	Daudnagar ...	...	...	...	...	...	...	...	...	...	...	240	...	...	127	...	127	367
83	Arrah	...	...	...	...	...	...	...	...	300	...	...	...	518	150	...	668	968
84	Jagadispur	194	...	...	...	...	...	245	439	...	...	...	...	...	...	...	...	...
85	Buxar	...	...	...	...	...	...	...	...	168	...	...	...	224	33	...	257	425
86	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	272	133	...	405	405
87	Bhabua	...	...	...	...	...	...	...	...	...	...	12	...	108	22	...	130	142
88	Sasaram	...	...	...	...	...	...	...	...	155	...	...	...	331	28	...	359	514
	Divisional Total ...	708	194	...	...	...	...	245	439	895	530	612	...	3,299	4,305	291	7,895	9,932
	Tirhut Division.																	
89	Chapra	337	...	...	...	...	907	...	907	...	...	...	...	274	561	244	1,079	1,079
90	Revelganj	93	...	...	...	...	...	...	...	120	...	90	...	...	298	...	298	508
91	Siwan	96	...	...	...	...	...	...	...	...	...	...	...	...	280	55	335	335
92	Motihari	...	...	...	...	1,071	...	...	1,071	60	...	110	...	...	396	150	546	716
93	Bettiah	...	...	...	...	...	...	...	...	...	...	...	...	183	354	79	616	616
94	Muzaffarpur ...	258	...	...	...	...	...	...	...	720	...	...	...	360	855	300	1,515	2,235
95	Hajipur	...	...	...	...	...	...	...	...	153	180	...	...	222	207	...	429	762
96	Lalganj	...	...	...	...	...	...	...	...	...	...	...	240	141	108	...	249	489
97	Sitamarhi	...	...	...	...	...	...	...	...	...	...	...	...	...	312	...	312	312
98	Darbhanga ...	257	...	...	...	...	...	...	...	235	...	240	...	443	675	358	1,476	1,951
99	Madhubani ...	...	...	...	...	...	...	...	...	...	207	...	71	154	242	281	677	955
00	Roserha	...	...	...	...	...	...	...	...	...	...	...	...	141	127	3	271	271
101	Samastipur ...	...	...	...	...	1,216	...	486	1,702	...	...	...	...	...	125	...	125	125
	Divisional Total ...	1,061	...	...	...	2,287	907	486	3,680	1,288	387	440	311	1,918	4,540	1,470	7,928	10,354
	Bhagalpur Division.																	
102	Monghyr	...	...	950	...	...	...	...	950	...	...	360	...	845	634	...	1,479	1,839
103	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	480	192	...	672	672
104	Bhagalpur	214	...	...	...	...	...	...	...	...	...	120	120	1,045	922	120	2,087	2,327
105	Colgong	...	...	...	...	...	...	157	157	...	...	220	...	...	...	...	...	220
106	Purnea	...	...	...	...	...	...	...	...	...	...	...	...	273	235	140	648	648
107	Kishanganj ...	...	...	...	...	...	...	...	...	...	...	...	...	100	115	22	237	237
108	Katihar	...	...	...	...	...	...	...	...	...	...	...	...	...	198	70	268	268
109	Darjeeling	...	...	...	...	...	...	...	...	...	...	...	...	...	1,800	...	1,800	1,800
110	Kurseong	...	...	...	...	...	...	...	...	...	300	180	...	...	420	120	540	720
111	Deoghur	...	...	...	...	...	...	...	...	...	420	...	...	...	297	60	357	657
112	Sahibganj	...	...	...	...	...	...	...	...	...	...	...	...	164	228	86	478	898
113	Dumka	...	...	...	...	...	...	...	...	...	...	...	...	...	114	...	114	114
114	Madhupur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Divisional Total ...	214	...	950	...	...	...	157	1,107	...	720	880	120	2,907	5,155	618	8,680	10,400

* Besides Rs. 12 paid to a library not

DIX E—*continued.*

Municipalities in Bengal during the year 1909-1910.

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary school to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	..	...	...	...	...	...	...	...	...	...	...	...	169	169	4·7
...	...	...	...	...	8	8	...	...	...	...	...	...	8	122	104	2·6
...	...		...		...	...	...	...	...	...	...	...	...	180	132	3·1
...	...	...	...	...	4	4	...	...	...	...	...	...	4	600	600	1·9
...	...	...	...	...	...	...	...	...	...	...	...	..	...	731	611	4·2
...	...	...	...	...	115	115	...	9	...	...	...	...	124	499	499	2·9
...	...	...	...	...	58	58	...	...	...	...	...	...	58	408	408	4·1
...	...	...	...	...	19	19	...	...	...	...	...	...	19	415	385	5·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	42	42	..	...	...	...	...	...	42	559	559	1·05
...	...	...	...	...	...	...	...	...	...	...	...	...	...	816	216	3·3
...	...	...	...	...	6	6	...	...	...	...	...	...	6	211	108	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	911	551	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	288	288	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	148	148	7·3
...	...	267	267	30	6	651		136	...	80	...	231	1,098	33,612	24,000	3·06
...	...	163	163	...	96	96	...	49	...	617	482	5	1,349	4,680	3 735	2·3
...	...	...	...	...	...	...	...	...	...	...	...	20	20	356	306	3·2
...	...	...	...	...	...	...	...	16	...	...	...	1	17	897	717	2·6
...	...	...	...	...	...	...	...	...	...	...	...	43	43	675	675	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	170	170	...	...	...	135	...	7	312	2,799	2,167	3·0
...	...	...	...	...	...	...	...	...	...	16	...	8	24	240	240	3·8
...	...	...	...	55	...	55	...	...	...	13	...	...	68	435	140	3·01
...	...	...	...	...	...	...	...	87	...	...	...	...	87	1,055	755	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	439	245	4·6
...	...	...	...	...	25	25	...	...	...	...	...	...	25	450	282	3·7
...	...	...	...	...	...	...	...	...	...	3	...	...	3	408	408	4·7
...	...	...	...	...	...	...	...	...	...	7	...	...	7	149	137	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	514	359	2·5
...	...	163	163	55	291	346	...	152	...	791	482	84	1,855	13,097	10,166	3·07
...	...	87	87	29	33	62	...	64	...	31	...	...	160	2,590	1,567	3·1
...	...	...	...	...	...	...	...	...	...	10	...	...	10	611	401	5·2
...	...	...	...	...	...	...	...	...	...	153	...	...	153	584	584	6·2
...	...	...	...	185	33	218	...	...	...	35	...	...	253	2,040	614	3·9
...	...	...	...	...	52	52	...	...	...	30	...	52	134	750	750	3·6
...	...	...	...	...	16	16	...	11	...	...	...	...	27	2,520	1,800	3·4
...	...	...	...	...	144	144	...	...	...	...	...	...	144	906	573	4·8
...	...	...	...	...	...	...	...	11	...	...	...	91	102	591	351	5·8
...	...	...	...	...	25	25	...	54	...	...	...	...	79	391	391	4·2
...	...	...	...	...	...	...	...	82	...	...	...	211	293	2,501	2,026	4·5
...	...	...	...	...	206	206	...	...	...	82	...	...	288	1,243	905	7·3
...	...	...	...	...	348	348	...	...	...	...	...	...	348	619	619	13·3
...	...	...	...	...	277	277	...	...	82	...	...	20	379	2,206	905	9·7
...	...	87	87	214	1,134	1,348	...	222	82	342	...	374	2,370	17,552	11,549	4·5
...	...	...	...	...	...	...	...	40	...	...	...	31	71	2,860	1,550	3·6
...	...	...	...	...	...	...	...	...	...	28	...	...	28	700	700	3·6
...	...	...	...	...	55	55	...	...	...	28	...	...	83	2,624	2,384	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	377	157	3·24
...	...	...	...	...	52	52	...	...	...	...	...	...	52	700	700	3·2
...	...	...	...	...	63	63	...	...	...	20	...	59	142	379	379	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	268	268	3·1
...	...	...	...	...	1,201	1,201	...	...	...	...	...	...	1,201	3,001	3,001	1·7
...	...	...	...	...	...	...	...	...	...	...	...	8	8	728	548	3·2
...	...	...	...	...	...	...	...	...	...	3	...	...	3	660	360	3·5
...	...	...	...	...	194	194	...	...	...	...	...	194	1,092	672	3·78
...	...	...	...	...	...	...	...	...	...	...	...	5	5	119	119	2·04
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,565	1,565	...	40	...	79	...	103	1,787	13,508	10,838	3·3

in luded in this statement.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or Managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts colleges.	High schools, including schools managed by Joint-Committees.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys. Upper.	Primary schools for boys. Lower.	Primary schools for girls.	Total primary schools.	Grand Total for aided schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Orissa Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
115	Cuttack	... ...	...	...	...	...	...	634	634	172	...	...	...	...	793	...	793	965
116	Jajpur	120	...	...	...	...	...	...	...	...	246	60	...	90	231	...	321	621
117	Kendrapara ...	191	...	...	...	...	...	...	...	...	295	35	...	84	225	...	309	639
118	Balasore	244	...	...	...	...	...	...	...	193	...	...	...	129	490	...	619	803
119	Puri	.....	...	...	...	...	...	...	...	...	...	...	...	181	667	168	1,016	1,016
120	Sambalpur	... ...	...	...	...	...	1,089	1,258	2,347	...	...	...	...	300	...	...	300	300
	Divisional Total ...	555	...	...	...	...	1,089	1,892	2,981	365	536	95	...	775	2,466	168	3,409	4,404
	Chota Nagpur Division.																	
121	Hazaribagh	.....	...	...	...	...	...	...	...	...	...	...	72	186	66	54	306	378
122	Chatra	.....	...	...	...	...	...	...	...	...	...	...	...	231	...	...	231	231
123	Giridih	.....	...	...	...	...	...	...	...	...	...	...	...	...	270	...	270	270
124	Ranchi	... ...	...	...	...	...	...	...	...	...	...	...	...	352	287	143	783	783
125	Lohardaga	.....	...	...	...	...	...	...	...	...	42	...	...	...	...	96	96	138
126	Daltonganj	.....	...	...	...	...	...	...	...	...	...	...	...	149	200	36	385	385
127	Purulia	.....	...	...	...	...	...	...	...	...	...	...	...	240	236	114	590	590
128	Jhalda	... ...	...	...	...	...	...	...	...	23	...	101	...	...	84	49	136	257
129	Raghunathpur ...	... ...	...	...	...	...	...	...	...	...	141	...	...	...	...	84	84	225
130	Chaibassa	.....	...	...	...	...	...	...	...	...	...	...	...	173	130	60	363	363
	Divisional Total ...	.....	...	...	...	...	...	...	...	23	183	101	72	1,382	1,273	606	3,241	3,623
	Grand Total ...	4,659	194	950	13,161	3,574	1,996	2,780	22,655	6,631	8,898	5,248	1,907	17,339	39,765	11,771	69,375	92,059
	Grand Total for 1908-09.	3,996	...	950	13,439	3,738	2,030	2,421	22,573	4,956	7,565	5,426	1,997	16,528	39,626	11,317	66,365	86,799

(a) Excludes Rs. 45 recovered.

DIX E—*concluded.*

Municipalities in Bengal during the year 1909-1910.

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primar schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	26	...	...	...	22	48	(a)1,647	1,475	3·2
...	...	...	...	...	...	...	...	...	...	...	...	3	3	744	444	6·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	890	650	7·7
...	...	...	...	...	77	77	...	38	...	29	...	32	176	1,223	1,030	4·13
...	...	...	...	...	68	68	...	34	...	...	...	99	201	1,217	1,217	2·4
...	...	...	...	253	390	643	...	...	...	...	18	30	691	3,338	1,978	3·02
...	...	...	...	253	535	788	...	98	...	29	18	186	1,119	9,059	6,794	2·6
...	...	...	...	...	61	61	...	...	...	...	...	...	61	439	367	2·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	231	231	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	94	377	377	2·2
...	...	...	...	...	...	...	...	...	...	94	...	6	6	144	103	2·5
...	...	...	...	...	105	105	...	...	...	...	...	...	105	490	490	3·06
...	...	...	...	...	22	22	...	...	...	...	...	...	22	612	612	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	257	133	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	64	4·06
...	...	...	...	...	2	2	...	...	...	...	...	...	2	365	365	4·5
...	...	...	...	...	190	190	...	...	...	94	...	6	290	3,913	3,531	4·2
54	86	631	771	2,854	5,114	7,968	25	736	245	2,147	762	907	12,889	1,39,424	85,263	3·0
46	140	377	563	4,103	5,769	9,872	125	489	342	2,456	464	1,204	14,954	1,28,890	83,243	3·13

in school fees.

APPENDIX F.

Statement showing the percentage of Total Expenditure incurred on some of the principal items of expenditure in each Municipality in Bengal during the year 1909-1910.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt heads and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,19,868	7·1	4·26	21·5	1·5	30·4	11·05	·25	11·9	7·3
2	Kalna ...	15,147	11·05	4·91	1·7	3·84	33·5	4·3	·84	25·4	3·14
3	Katwa ...	9,664	12·2	4·4	1·7	·24	43·2	9·8	·93	20·4	4·3
4	Dainhat ...	4,158	16·1	2·6	·1	5·8	37·4	16·4	1·6	11·9	4·3
5	Raniganj ...	17,743	7·6	4·7	3·1	6·8	30·1	26·6	·8	6·7	4·7
6	Asansol ...	37,310	6·7	4·8	·03	7·6	60·1	...	·2	12·1	2·5
7	Suri ...	15,638	9·7	7·7	5·2	3·06	38·3	25·1	·79	2·3	4·2
8	Bankura ...	20,030	11·0	5·6	1·3	11·1	27·6	9·8	·6	22·2	3·0
9	Vishnupur ...	10,566	10·7	4·4	1·8	·9	35·1	11·8	1·4	16·7	8·6
10	Sonamukhi ...	6,241	14·5	7·9	1·5	2·3	36·8	13·4	1·3	8·5	9·1
11	Midnapore ...	73,346	6·5	2·9	·1	3·06	2·6	14·7	·3	4·5	38·6
12	Tamluk ...	11,536	8·5	4·1	5·6	2·9	39·3	15·5	·7	12·1	6·8
13	Ghatal ...	10,785	8·6	3·6	2·5	...	22·5	22·7	1·05	27·9	8
14	Chandrakona	5,481	15·6	6·8	3·0	5·1	12·7	23·7	1·3	9·1	15·5
15	Ramjibanpur	4,358	14·2	8·8	...	5·6	16·6	29·01	1·3	11·5	10·0
16	Khirpai ...	2,673	20·5	4·4	·9	1·1	15·6	30·3	2·2	10·3	9·3
17	Kharar ...	5,393	11·4	6·1	·89	1·1	24·8	19·7	1·1	28·	4·2
18	Hooghly-Chinsura.	61,779	8·3	9·1	·09	9·04	46·32	1·5	·5	39·5	2·1
19	Serampore ..	62,476	9·4	4·6	·004	13·08	35·8	15·6	·3	12·9	5·08
20	Uttarpara ...	17,259	11·8	5·7	...	1·5	46·07	·17	·5	28·6	3·6
21	Baidyabati ...	24,579	13·6	7·3	...	6·3	34·5	5·4	·3	18·1	5·09
22	Bhadreswar ...	17,798	10·4	5·5	...	5·5	50·9	7·6	·5	10·9	4·8
23	Kotrung ...	8,631	13·03	11·2	...	1·5	38·6	·05	·4	26·3	4·07
24	Bansberia ...	7,127	16·3	...	...	12·4	24·1	·4	1·5	27·8	5·2
25	Arambagh ...	7,705	9·4	4·6	3·8	1·2	28·5	24·7	·7	13·8	10·9
26	Howrah ..	7,13,244	9·4	9·7	10·9	18·1	29·8	3·02	·26	15·9	1·1
27	Bally ..	37,964	10·8	6·2	·6	4·6	43·5	3·6	·7	17·9	7·8
	Divisional Total.	13,28,399	9·3	7·6	8·1	12·2	32·7	6·4	·3	16·1	4·9
	Presidency Division.										
28	Cossipore-Chitpur.	2,71,850	6·6	14·7	14·8	2·2	26·5	8·8	·3	15·06	1·2
29	Maniktala ...	1,15,691	6·3	6·9	17·8	3·9	32·6	5·7	·5	12·5	1·8
30	Baranagar ...	45,264	8·8	7	1·5	1·1	53·3	2·8	·3	18·1	1·8
31	Kamarhati ...	22,006	10·07	7·7	·6	1·5	44·4	·6	·9	24·9	1·8
32	South Suburban	31,224	8·02	2·3	3·02	1·3	31·2	6·7	1·2	45·06	3·05
33	Tollyganj ...	23,459	9·4	5·8	2·4	7·6	27·7	1·2	1·03	34·3	2·6
34	Garden Reach	63,000	6·9	3·2	10·6	1·5	39·2	5·4	1·2	20·6	1·9
35	Rajpur ...	8,750	13·2	7·01	1	1·4	34·7	14·2	1·2	20·1	3·08
36	Baruipur ...	7,065	14·4	2·7	·1	3·02	26·5	22·3	1·3	11·7	2·4
37	Jainagar ...	7,478	9·1	8·8	...	3·9	27·8	12·9	·9	23·7	8·4
38	South Dum-Dum.	14,355	10·7	5·3	9·3	3·3	28·3	8·7	·5	29·4	2·3

Expenditure from Loan Funds—	Rs.
Asansol	161
Bankura	81
Hooghly-Chinsura	14,940
Howrah	1,28,160
Cossipore-Chitpur	11,907
Maniktala	17,443
Baranagar	10,242
Tollyganj	6,737
Baruipur	8,481

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division—(*concld.*).	Rs.									
39	North Dum-Dum.	4,976	21·04	·46	...	2·5	20·1	16·07	1·7	29·5	4·8
40	South Barrackpore.	11,658	11·2	...	...	3·5	33·4	6·07	·9	38·9	2·3
41	Panihati ...	11,853	9·3	·3	...	12·4	38·21	3·3	·7	28·04	3·7
42	Titagarh ...	57,707	6·1	·79	...	3·4	29·4	·6	·3	7·8	1·2
43	North Barrackpore.	14,333	11·9	...	·1	2·4	40·08	8·6	·5	27·5	4·9
44	Garulia ...	23,821	10·2	1·1	8·1	1·4	26·6	3·6	·4	3·8	1·09
45	Barasat ...	17,191	9·2	2·8	1·6	3·7	15·9	32·6	·5	21·1	2·3
46	Naihati ...	19,331	10·3	4·7	1·3	·05	33·8	6·1	·7	35·7	3·3
47	Halisahar ...	11,246	12·8	7·4	1·06	1	43·5	8·7	·8	18·3	2·3
48	Bhatpara ...	60,704	4·9	2·5	3·9	46·6	22·1	2·4	·1	11·6	1·2
49	Gobardanga ...	3,625	20·1	...	...	19·2	21·02	...	2·01	30·2	3·9
50	Basirhat ...	8,481	12·8	2·4	1·7	6·07	23·9	15·1	1·3	20·09	5·5
51	Baduria ...	6,065	13·0	2·02	...	9·5	9·9	26·5	1·3	27·4	3·6
52	Taki ...	2,458	24·6	...	...	3·4	24·1	9·3	1·6	24·3	7·07
53	Budge Budge ...	26,713	7·6	8·8	...	·5	21·8	20·4	·5	32·09	4·1
54	Krishnagar ...	52,629	5·3	2·6	·7	1·6	35·5	24·1	·3	...	1·8
55	Santipur ...	44,112	9·3	5·6	·4	6·5	33·8	3·9	·3	17·7	17·1
56	Ranaghat ...	16,971	6·9	3·4	1·5	9·2	35·7	12·1	·6	...	2·2
57	Nadia ...	16,237	8·3	4·1	2·4	1·5	44·4	10·5	·3	19·1	3·5
58	Kushtia ...	10,439	11·3	5·6	2·2	4·7	34·1	16·09	·6	...	2·8
59	Kumarkhali ...	6,115	10·7	4·9	·3	·9	37·1	10·1	·9	23·6	3·1
60	Meherpur ...	4,814	12·3	1·1	10·8	...	4·9	31·9	·4	29·7	3·5
61	Birnagar ...	3,787	15·05	...	6·6	10·3	10·8	22·5	1·02	25·1	3·2
62	Chakdaha ...	4,420	17·2	·4	11·8	4·07	5·3	24·3	·8	26·3	...
63	Berhampore ...	1,24,291	3·4	2·6	24·7	5·1	16·4	16·7	·2	7·7	·4
64	Murshidabad ...	27,029	6·2	3·4	·06	8·2	36·03	17·8	·5	21·2	2·7
65	Azimganj ...	26,281	6·1	4·5	...	13·5	27·4	25·3	·5	18·1	1·8
66	Jangipur ...	14,432	6·7	3·5	3·1	9·1	26·6	30·05	·6	14·5	2·8
67	Kandi ...	8,508	10·5	12·5	·03	2·8	35·6	7·4	·8	22·9	4·8
68	Dhulian ...	1,710	39·7	...	...	·2	6·4	...	...	28·6	...
69	Jessore ...	24,380	6·3	4·6	3·7	5·2	30·	22·5	·47	20·4	2·2
70	Kotchandpur ...	7,176	11·5	5·2	·93	·23	29·02	25·7	1·01	10·1	11·3
71	Maheshpur ...	3,169	18·3	8·6	2·5	2·1	11·8	25·2	·9	20·6	6·6
72	Khulna ...	24,754	5·4	3·2	5·2	8·8	26·04	17·1	·2	13·1	3·7
73	Satkhira ...	11,438	7·2	4·2	5·6	4·3	19·3	21·7	·3	23·6	2·5
74	Debhata ...	1,610	20·7	·62	·37	11·9	9·3	3·7	2·1	36·3	9·
	Divisional Total.	13,24,596	7·4	6·2	10·4	17·0	30·01	10·7	·5	17·6	2·5
	Patna Division.										
75	Patna ...	1,86,538	9·5	3·8	...	6·3	25·7	20·6	·5	12·5	2·5
76	Barh ...	12,873	10·4	6·1	·06	·83	23·1	33·1	·4	18·9	2·76
77	Bihar ...	35,546	7·35	1·48	1·16	4·75	32·78	31·03	·34	15·72	2·52
78	Dinapore ...	25,393	8·5	5·7	...	...	33·3	42·1	·3	4·7	2·6

Expenditure from Loan Funds.

	Rs.
Titagarh for drainage	57,507
Garulia for ditto	3,761
Barasat for ditto	8,639
Basirhat for ditto	,854
Budge Budge for ditto	1,033

APPENDIX F—*continued.*

Serial Number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division—(*concld.*).	Rs.									
79	Khagole ...	10,369	16·8	·4	...	6·9	46·9	·8	...	18·06	...
80	Gaya ...	1,09,225	5·54	3·45	·72	4·13	53·12	18·79	·31	3·69	2·56
81	Tikari ...	5,604	22·6	6·9	5·2	1·07	38·8	...	·6	16·3	4·2
82	Daudnagar ...	5,474	15·4	...	3·05	2·6	28·4	26·4	·9	3·2	7·9
83	Arrah ...	1,18,448	3·9	1 2	5·1	65·3	11·5	4·1	·2	2·4	·9
84	Jagadispur ...	4,999	19·7	...	6·6	3·9	17·8	16·6	2·5	19·02	8·7
85	Buxar ...	10,768	11·5	4	.06	1·7	34	23	·6	12·3	4·1
86	Dumraon ...	9,051	15·9	8·3	·3	4·8	35·9	4·6	·8	21·4	4·5
87	Bhabua ...	4,204	15·6	6·3	·3	2·7	29·2	43·2	2·1	·2	3·5
88	Sasaram ...	19,368	7·5	5·9	2·8	1·03	26·4	38·3	·7	7	2·6
	Divisional Total	5,57,860	7·9	3·2	1·5	17·5	29·6	18·9	·4	11·6	2·3
	Tirhut Division.										
89	Chapra ...	73,248	7·1	4·4	·03	2·9	26·5	23·8	·6	14·1	3·5
90	Revelganj ...	8,092	16·4	3·7	1·8	·8	27·1	29·4	1·5	5·01	7·5
91	Siwan ...	18,553	5·8	5·2	1·06	3·08	29·2	42·4	·6	7·0	3·1
92	Motihari ...	37,812	3·3	3·4	1·08	·2	12·3	62·4	·3	8·03	5·3
93	Bettiah ...	26,161	5·03	7·54	1·25	·49	31·75	28·05	·9	19·1	2·8
94	Muzaffarpur ...	78,694	8·5	5·7	3·9	4·6	35·8	19·7	·5	11·9	3·2
95	Hajipur ...	16,746	11·8	8·3	1·2	...	16·4	27·01	·8	23·2	5·4
96	Lalganj ...	8,635	12·2	7·6	2·3	1·3	15·6	6·3	1·6	40·9	6·8
97	Sitamarhi ...	17,396	6·4	2·8	·9	·73	23·3	33·8	·88	20·9	2·2
98	Darbhanga ...	60,649	9·5	3·7	1·5	...	31·5	22·2	·5	13·8	4·1
99	Madhubani ...	17,182	6·9	3·8	·3	1·2	17·6	39·1	·5	18·4	7·2
100	Roserha ...	6,603	12·2	2·6	1·1	·07	15·5	36·7	·9	8·4	9·3
101	Samastipur ...	15,213	7·1	5·3	·5	4·7	21·7	22·5	·3	19·1	14·4
	Divisional Total	3,84,984	7·8	4·9	1·5	2·03	26·7	28·9	·6	14·9	4·5
	Bhagalpur Division.										
102	Monghyr ...	2,45,061	1·7	0·6	75·4	·8	8·1	6·9	·2	3·0	1·1
103	Jamalpur ...	31,135	9·1	·38	1·8	17·02	35·6	3·5	1·7	22·7	2·2
104	Bhagalpur ...	1,34,650	7·7	3·2	29·8	2·4	21·2	7·6	·23	27·7	1·9
105	Colgong ...	5,569	17·88	6·96	·17	3·86	19·84	27·1	·34	12·35	6·76
106	Purnea ...	28,782	9·42	4·9	5·1	4·47	28·03	23·16	·4	19·4	2·43
107	Kishanganj ...	19,029	10·07	2·8	5·2	1·2	17·6	12·8	·69	45.45	1·9
108	Katihar ...	12,384	12·6	3·3	12·5	4·82	18·7	13·2	·66	29·2	2·16
109	Darjeeling ...	2,80,887	7·87	7·75	3·14	3·04	17·93	5·8	·18	15·34	1·06
110	Kurseong ...	82,382	4·07	1·3	1·7	2·4	7·4	79·8	·1	·7	·6
111	Deoghur ...	14,123	8·65	6·4	...	12·15	35·63	18·04	·65	12·42	4·68
112	Sahebganj ...	26,376	7·4	4·9	1·6	5·5	35·7	8·2	·4	23·6	4·2
113	Dumka ...	10,122	10·03	2·3	4·8	4·7	24·4	28·1	·29	21·7	1·1
114	Madhupur ...	...	...	...	...	...	...	...	...	...	...
	Divisional Total	8,90,440	6·3	8·3	27·04	3·0	23·5	14·6	·28	14·4	·83

Expenditure from loan Funds—

	Rs.
Bhagalpur	21,420
Darjeeling	44,643

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division.	Rs.									
115	Cuttack ...	57,016	8·3	6·1	·8	3·1	44·3	7·6	·4	13 9	2·9
116	Jajpur ...	8,352	12·1	5·4	·4	·7	26·03	20·3	·9	17·7	8·9
117	Kendrapara ...	10,285	12·7	8·7	·4	1·9	36·5	13·2	·6	12·5	9·2
118	Balasore ...	25,106	6·2	2·5	2·5	3·7	21·7	40·3	·6	23·1	4·8
119	Puri ...	91,319	4·6	3·2	10·2	34·3	25·5	32	·17	14·4	1·4
120	Sambalpur ...	40,050	16·9	2·65	·67	3·15	24·79	11·	·38	13·82	8·33
	Divisional Total	2,32,128	8·4	4·1	4·6	15·3	30·1	22·3	·4	15·2	4·0
	Chota Nagpur Division.										
121	Hazaribagh ...	26,869	7·5	2·3	4·09	9·4	34·5	26·8	·4	9·9	1·6
122	Chatra ...	9,476	11·7	3·5	2·5	2·01	20·7	47·3	·8	2·2	2·4
123	Giridih ...	7,052	16·1	1·6	8·5	3·9	34·9	8·5	1·4	31·7	3·8
124	Ranchi ...	44,133	9·0	4·9	1·1	5·9	39·3	13·1	·6	13·6	1·9
125	Lohardaga ...	4,215	20·9	2·7	1·4	3·3	23·3	16·7	1·5	23·0	3·4
126	Daltonganj ...	12,704	10·8	3·8	14·1	3·6	26·6	4·9	·8	13·1	3·8
127	Purulia ...	27,969	7·2	4·0	1·2	6·4	36·0	21·0	0·4	15·2	2·1
128	Jhalda ...	3,925	13·4	5·9	1·7	2·8	19·5	35·7	0·3	8·3	6·5
129	Raghunathpur	3,360	12·3	1·1	...	7·8	29·4	36·3	0·6	·03	6·8
130	Chaibassa ...	13,829	7·2	2·9	8·7	1·5	22·8	31·6	0·7	17·6	1
	Divisional Total	1,53,532	8·8	3·7	3·8	5·5	32·8	21·05	·6	13·6	2·5
	Grand Total	48,71,939	7·4	6·4	10·6	11·06	29·4	13·5	·44	15·5	3·2
	Grand Total for 1908-09.	44,11,957	8·0	6·0	9·8	8·12	31·8	14·2	·47	17·26	3·4

Expenditure from Loan Funds— Rs.

Balasore	...	...	2,664
Puri	...	...	31,398
Giridih	...	...	1 175

APPEN

Statement showing the financial position of Municipalities in Bengal

Serial number of Municipality.	Name of Municipality.	Amount of loan sanctioned—		Receipts.					Expen	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	I.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	... ..	1,50,000	19,440	2,11,682	27,305	...	2,58,427	1,18,269	...
6	Asansol	4,000	.....	5,257	41,891	172	...	47,320	37,097	161
8	Bankura	2,000	.....	4,673	33,152	3,906	...	40,731	19,982	81
9	Vishnupur	4,000	.....	1,714	15,626	452	...	17,192	10,482	...
16	Khirpai	1,000	.. ...	329	2,993	279	...	3,601	2,663	...
18	Hooghly-Chinsura ...	40,000	... ..	46,000	58,708	7,128	15,000	1,26,836	61,271	14,940
19	Serampore	30,000	.....	27,348	67,853	5,126	...	1,00,327	62,154	..
26	Howrah	28,34,000	... ..	2,29,351	8,41,160	2,36,633	1,66,000	14,67,144	6,32,110	1,28,166
	Presidency Division.									
28	Cossipore-Chitpur ...	61,000	.....	50,091	2,79,816	18,817	...	3,48,724	2,69,555	11,907
29	Maniktala	1,00,000	.....	37,986	1,20,060	31,688	...	1,89,734	1,11,932	17,443
30	Baranagar	25,000	.....	13,698	53,487	10,248	...	77,433	41,306	10,242
32	South Suburban ...	29,000	.....	1,479	42,398	1,442	...	45,319	30,236	...
33	Tollygunj	23,000	.....	4,778	27,289	1,232	7,000	40,299	22,823	6,737
34	Garden Reach ...	45,000	... ..	12,489	70,673	413	...	83,575	61,701	...
35	Rajpur	3,750	.....	2,204	9,630	157	...	12,041	8,690	...
36	Baruipur	17,000	.....	16,468	8,254	70	...	24,792	6,414	8,418
40	South Barrackpore ...	5,500	.....	1,087	12,992	1,154	...	15,233	11,589	...
41	Panihati	5,750	.....	4,250	12,879	150	...	17,279	11,688	...
42	Titagarh	78,000	.....	7,247	65,667	63,567	10,000	1,46,481	55,361	57,407
44	Garulia	26,000	.....	14,894	16,090	328	...	31,312	22,925	8,761
45	Barasat	15,000	.....	23,097	14,645	269	...	38,011	16,627	8,639
46	Naihati	5,000	.....	13,010	24,762	5,132	5,000	48,804	19,331	...
48	Bhatpara	70,000	.....	11,473	84,591	8,238	20,000	1,24,302	60,057	...
50	Basirhat	6,000	.....	4,782	8,097	33	...	12,912	8,251	854
53	Budge Budge	15,000	.....	11,891	28,546	3,699	...	44,946	26,138	1,033
54	Krishnagar	28,000	.....	3,302	58,283	354	...	61,939	52,136	...
63	Berhampore	31,600	.....	26,926	1,14,042	6,542	...	1,47,510	1,23,880	...
72	Khulna	8,000	.....	11,373	31,771	3,825	...	46,969	24,470	...
	Patna Division.									
75	Patna	3,68,000	.....	55,714	2,24,491	63,560	...	3,43,765	1,75,866	...
80	Gaya	45,000	.....	10,229	1,23,636	13,528	...	1,47,393	1,08,433	...
83	Arrah	1,00,000	.....	34,808	1,16,343	3,341	...	1,54,492	1,15,840	...
	Tirhut Division.									
94	Muzaffarpur	70,000	.....	8,237	80,865	2,612	...	91,714	76,586	...
	Bhagalpur Division.									
103	Jamalpur	3,600	.....	6,037	27,521	399	...	33,957	31,130	...
104	Bhagalpur	4,17,500	.....	60,362	1,36,988	25,866	10,000	2,33,216	1,21,757	21,420
106	Purnea	6,000	.....	3,435	33,416	3,865	...	40,766	28,668	...
109	Darjeeling	7,36,845	.....	1,68,553	3,01,785	30,740	30,000	5,31,078	2,56,814	44,648
	Orissa Division.									
118	Balasore	5,000	.....	3	24,896	5,394	5,000	35,293	25,106	2,664
119	Puri	50,000	.....	2,16,621	1,11,802	7,811	...	3,36,234	89,403	31,808
	Chota Nagpur Division.									
123	Giridih	1,380	.....	1,455	8,983	46	1,300	11,784	7,052	1,175
124	Ranchi	11,000	.....	1,498	49,019	8,601	...	59,118	43,777	...

DIX G.

which were in debt during the year 1909-1910.

DITURE.					RESULTS.							
B.—Payment on account of loans.		4.—Expenditure under and "Extraordinary Debt," excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (−) of ordinary income over ordinary expenditure (II—I).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (−) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
500	1,599	24,674	1,13,385	2,58,427	+ 93,413	500	1,599	+ 91,314	29,000	...	29,000	The balance of the sinking fund at the close of the year was Rs. 20,031.
980	113	131	8,838	47,320	+ 4,794	980	113	+ 3,701	3,058	...	2,079	
666	48	3,082	16,872	40,731	+ 12,170	666	48	+ 11,456	1,360	...	693	
405	84	3,469	2,759	17,192	+ 4,544	405	84	+ 4,055	2,197	...	1,792	
347	10	275	306	3,601	+ 330	347	10	+ 27	347	...	...	
...	508	3,325	46,792	1,26,836	− 2,563	...	508	− 3,071	25,000	15,000	40,000	
1,984	322	5,800	30,067	1,00,327	+ 5,699	1,984	322	+ 3,393	7,155	...	5,171	
69,900	81,134	2,95,001	2,60,839	14,67,144	+ 2,09,050	69,900	81,134	+ 58,016	20,66,472	1,66,000	21,62,572	
2,165	2,295	29,081	33,721	3,48,724	+ 10,261	2,165	2,295	+ 5,801	57,909	...	55,744	
1,995	3,759	23,746	30,359	1,89,734	+ 8,128	1,995	3,759	+ 2,374	94,469	...	92,474	
870	958	6,672	14,385	77,433	+ 9,181	870	958	+ 7,353	24,164	...	23,294	
72	988	1,507	12,516	45,319	+ 12,162	72	988	+ 11,102	23,258	...	23,186	
1,949	636	2,058	6,996	40,299	+ 4,466	1,949	636	+ 2,781	12,615	7,000	18,566	
1,882	1,299	574	18,119	83,575	+ 8,972	1,882	1,299	+ 5,791	32,936	...	31,054	
287	60	90	2,905	12,941	+ 990	287	60	+ 643	1,308	...	1,113	
591	651	20	3,698	24,792	+ 1,840	591	651	+ 598	16,431	...	15,840	
1,155	69	1,208	1,212	45,233	+ 1,403	1,155	69	+ 179	2,020	..	865	
538	165	...	4,888	17,279	+ 1,191	538	165	+ 488	4,259	...	3,721	
2,836	2,346	8,261	20,230	1,46,481	+ 10,306	2,836	2,346	+ 5,124	59,362	10,000	66,526	
1,614	896	...	2,116	31,512	— 6,835	1,614	896	+ 2,345	23,042	...	21,428	
532	564	288	11,361	38,011	− 1,982	532	564	+ 3,078	14,240	...	13,708	
(a)	(a)	2,934	26,539	48,804	+ 5,431	(a)	(a)	+ 5,431	...	5,000	5,000	
815	647	8,163	54,620	1,24,302	+ 24,534	815	647	+ 23,072	16,374	20,000	35,559	(a) The loan was advanced on the 1st March 1910, hence no payment became due in 1909-10.
209	230	33	3,335	12,912	+ 154	209	230	+ 598	5,799	...	5,590	
522	575	850	14,928	44,046	+ 2,408	522	575	+ 1,311	14,498	...	13,976	
2,094	493	5,598	1,618	61,939	+ 6,147	2,094	493	+ 3,560	11,469	...	9,375	
2,230	411	11,317	9,672	1,47,510	− 9,338	2,230	411	− 12,479	10,840	...	8,610	
301	284	14,604	10,310	46,969	+ 7,301	301	284	+ 6,716	7,164	...	6,863	
11,820	10,672	69,956	75,451	3,43,765	+ 43,625	11,820	10,672	+ 26,133	2,43,137	...	2,31,317	
3,366	792	19,217	15,585	1,47,393	+ 15,203	3,366	792	+ 11,045	18,432	...	15,066	
3,145	2,608	80	32,819	1,54,492	+ 503	3,145	2,608	− 5,250	65,988	...	† 62,843	† Includes sums realized on account of the drainage and flushing schemes which are, however, not to be diverted to other channels.
2,449	2,108	5,122	5,449	91,714	+ 4,279	2,449	2,108	− 278	48,169	...	45,720	
221	5	320	2,281	33,937	− 3,609	221	5	− 3,835	221	...	...	
12,593	12,893	15,472	49,081	2,35,216	+ 15,231	12,593	12,893	− 10,255	3,28,390	10,000	3,17,797	
620	114	4,687	6,677	40,766	+ 4,748	620	114	+ 4,014	2,995	...	2,375	
27,763	24,073	29,389	1,48,456	5,31,678	+ 44,971	27,763	24,073	− 6,865	5,86,008	30,000	5,88,245	
...	...	5,956	1,567	35,293	+ 216	...	...	− 210	...	5,000	5,000†	† The loan was received in March 1910, and the interest will be due in September 1910.
1,740	1,916	5,007	2,06,860	3,36,234	+ 22,399	1,740	1,916	+ 18,743	48,328	...	46,588	
54	26	46	3,431	11,784	+ 1,931	4	26	+ 1,851	...	1,300	1,246	
990	356	8,121	5,874	59,118	+ 5,242	990	356	+ 3,896	9,134	...	8,144	

APPENDIX H.

Statement showing the sources of water-supply in the different Municipalities in the Province during the year 1909-10.

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Burdwan Division.																									
Burdwan ...	.....	38,691	Most part of Wards Nos. I, II and III.	A very small portion of Wards Nos. I, II and III. Greater portion of IV and V from Eden Canal and Banka.	A very small portion of Wards Nos. I, II, III, IV and V.	75	...	75	16	...	16	91	91	...	3	2	...	2	1	1	...	69	13	Sufficient.	
Kalna ...	.....	8,121	.....	Ward No. I and most part of II and III.	Small portion of Wards Nos. II and III.	58	192	250	...	...	...	250	92	158	...	...	4	...	...	...	...	246	...		
Katwa ...	.....	7,220	.....	Wards Nos. I and II.	Ward No. III ...	25	71	96	266	...	266	362	272	90	2	2	...	...	...	...	1	94	263		
Dainhat ...	.....	5,618	.....	Northern portion of the town.	Southern portion of the town.	71	48	119	...	...	...	119	87	32	...	...	2	...	...	...	...	117	...		
Raniganj ...	.....	16,398	.....	.....	Wards Nos. I, II and III.	8	18	26	377	204	581	607	334	273	...	2	1	5	...	8	...	20	571	Inadequate; not sufficient during the dry season.	
Asansol ...	.....	17,984	Wards Nos. I, II, III and IV, *i.e.*, the railway area.	Most part of Ward No. V.	Wards Nos. V, VI and VII.	20	15	35	82	46	128	163	76	87	...	5	...	...	...	...	3	35	120		
Suri ...	West Khotta Bazar	8,692	.....	.....	.....	3	2	5	4	...	4	9	7	2	...	1	1	1	...	3	...	3	...	Yes.	
	East ditto ...			.....	.....	13	...	13	1	...	1	14	9	5	...	...	...	...	...	1	...	13	...		
	Anandapur ...			.....	.....	10	2	12	3	...	3	15	13	2	...	...	...	...	...	1	...	12	2		
	Sehera ...			.....	.....	11	...	11	3	...	3	14	11	3	...	...	...	...	...	3	...	11	...		
	Chanduj ...			.....	.....	1	3	4	2	...	2	6	3	3	...	...	...	...	...	1	1	4	...		
	Harijetganj ...			.....	.....	3	2	5	2	...	2	7	5	2	...	...	...	...	...	1	1	5	...		
	Buruipara ...			.....	.....	6	3	9	...	...	...	9	7	2	...	...	...	...	...	1	...	8	...		
Bankura ...	I	2,821	.....	Kotowali ...	.....	...	...	...	1	...	1	1	...	...	...	1	...	...	...	...	...	...	...		
				Hossainabad ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Rajganj ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Nutanganj ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	II	1,411	.....	Kaji ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Hattala ...	.....	...	...	...	1	...	1	1	1	...	...	...	...	...	...	1	...	...	...		
				Rakhit ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Bhakat ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	III	3,610	.....	Lohar' ...	.....	...	...	...	...	1	1	1	1	...	...	...	...	...	...	...	1	...	...		
				Ghatak ...	.....	...	...	...	1	...	1	1	1	...	...	...	...	...	...	1	...	...	...		
				Tanti ...	Lalbazar ...	1	...	1	1	...	1	2	2	...	...	...	...	...	...	...	1	1	...		

| | | |

APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
															Government.		Municipal.					Private.			
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Burdwan Division—*continued.*																									
	II	.....	.....	.....	Keranitola ...	18	7	25	80	1	81	106	87	19	5	23	...	...	...	1	2	20	55	Yes.	
					Colonelgola ...	32	1	33	75	...	75	108	105	3	...	...	...	...	...	...	4	33	71		
					Cantonment ..	...	2	2	2	14	16	18	16	2	...	3	...	...	...	...	1	2	11		
					Meerbazar... ...	1	...	1	58	...	58	59	59	...	...	...	...	...	...	...	...	1	58		
					Aliganj	3	1	4	17	...	17	21	20	1	...	...	...	...	2	2	1	2	14	No.	
	III	.....	.....	.....	Sarabazar	...	1	1	65	5	70	71	64	7	...	...	...	...	...	...	1	70			
					Manikpur	18	33	51	143	2	145	196	168	28	...	...	...	...	...	1	51	144	Yes.	
					Bibiganj	5	9	14	200	6	206	220	180	40	...	...	...	...	...	3	14	203		
					Chhotabazar ...	1	1	2	31	3	34	36	31	5	...	...	...	...	...	1	2	32		
	IV	.....	.....	Nazurganj ...	Mirjabazar ...	14	16	30	162	...	162	192	36	156	...	...	..	..	...	1	12	30	149	No.	
					Miabazar	21	...	21	77	...	77	98	92	6	...	...	...	...	...	1	2	21	74		
					Nazurganj	13	...	13	23	...	23	36	36	...	...	...	...	...	...	1	..	13	22	Yes.	
					Patnabazar ...	10	...	10	70	...	70	80	80	...	...	...	..	...	1	1	1	9	68	No.	
					Baxibasar	31	...	31	37	...	37	68	67	1	...	...	...	...	...	1	1	31	35		
				Mahatabpur ...	Mahatabpur ...	6	...	6	16	...	16	22	20	2	...	..	...	...	...	1	...	6	15		
	V	...	.....	Ballavpur ...	Ballavpur	11	9	20	125	2	127	147	141	6	...	...	...	...	...	...	1	20	126		
				Paharipur ...	Paharipur ...	29	26	55	70	1	71	126	114	12	...	...	...	...	...	...	1	55	70		
				Patharghata ...	Patharghata	17	26	43	1	...	1	44	35	9	...	...	...	...	...	1	...	43	...	Yes.	
				Nutanbazar ..	Nutanbazar ...	12	3	15	7	...	7	22	17	5	...	...	...	...	...	1	...	15	6		
				.....	Chirimasai ...	3	2	5	27	...	27	32	26	6	...	...	...	...	1	1	...	4	26		
				.....	Shahabharong ...	2	2	4	24	...	24	28	26	2	...	...	...	...	...	1	...	4	23		
				Sangutbazar ...	Saugutbazar ...	...	2	2	39	2	41	43	39	4	...	...	...	...	...	...	...	2	41		
				Sujaganj ...	Sujaganj	10	6	16	54	1	55	71	68	3	...	...	...	...	...	...	...	16	55		
				Saridpur Bar ...	Saridpur Bar ...	34	27	61	...	...	...	61	46	15	...	...	...	...	...	...	...	61	...		
				Padubasan ..	Padubasan ...	46	26	72	...	...	...	72	59	13	...	...	...	...	...	...	...	72	...		
				Abasbari ...	Abasbari	16	26	42	1	...	1	43	36	7	2	1	...	...	...	...	...	40	...		
				Padubasan ..	Padubasan ...	107	131	238	...	...	...	238	152	86	...	...	1	...	...	...	...	237	...		
				Haripbazar ...	Harubazar ...	6	10	16	...	...	...	16	14	2	...	...	...	...	...	...	...	16	...		
				Nirpota	Nirpota ...	9	4	13	2	...	2	15	14	1	2	2	1	1	...	...	...	9	...		
				Manikganj Bazar	Manikganj Bazar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Tamluk ...	I	7,872	.....	Parbatipur ...	Parbatipur ...	4	2	6	2	...	2	8	7	1	...	...	...	...	...	...	...	6	2		
				Sahibganj ...	Sahibganj ...	...	3	3	4	...	4	7	7	...	...	...	...	...	...	1	...	3	3		
				Parbatipur Bazar	Parbatipur Bazar	64	50	114	1	..	1	115	102	13	...	...	...	...	...	...	...	114	1		
					Sankarars ...	20	15	35	...	...	...	35	32	3	...	...	...	...	...	...	...	35	...		
					Sankara	11	38	49	...	...	...	49	37	12	...	...	...	...	...	...	...	49	...		
					Dabarpur	20	19	39	...	...	...	39	17	22	...	...	...	...	...	...	...	39	...		
					Dharinda	59	41	100	...	...	...	100	61	39	...	...	...	...	...	...	...	100	...	Yes.	
					Salgechia	34	18	52	...	...	...	52	41	11	...	...	...	...	...	...	...	52	...		
	I			Konnagar ...	Konnagar ...	12	5	17	2	...	2	19	19	...	1	2	1	...	...	...	...	15	...		
Ghatal ...	II	14,537	.....	Krishnanagar	Krishnanagar ...	8	11	19	...	...	...	19	18	1	...	...	1	...	...	...	...	18	...		
	III			Nischindipur ...	Nischindipur ...	10	7	17	...	1	1	18	17	1	...	...	...	...	...	...	1	17	...		
	IV			Ditto ...	Gombhirnagar ..	7	18	25	...	...	...	25	23	...	...	...	1	...	...	...	...	24	..		
	I		.....		I	11	30	41	...	...	...	41	10	31	...	...	1	...	...	...	...	40	...		
	II		.....		II	15	32	47	8	...	8	55	28	27	...	...	...	...	...	1	...	47	7		
Chandrakona	III	9,315	.....		III	15	15	30	28	8	34	64	36	28	...	...	...	...	...	2	...	30	32		
	IV		.....		IV	26	64	90	6	1	7	97	58	39	...	...	1	1	...	2	...	88	5		
	V		.....		V	44	46	90	1	...	1	91	59	32	...	...	...	...	...	...	...	90	1		
	VI		.....		VI	19	41	60	12	...	12	72	50	22	...	...	...	1	...	2	...	59	10		

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APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.								Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells	Total sources.	Perennial.	Intermittent.	Government.		Municipal.				Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Burdwan Division—*concluded.*																									
	1			Kristapur		4	43	47	6	...	6	53	21	32	1	4	...	...	...	...	...	46	2		
	2			Bistupur		2	26	28	...	...	...	28	4	24	...	...	...	...	...	...	...	28	...		
	3			Haripur		3	9	12	...	...	...	12	5	7	...	...	...	...	...	...	...	12	...		
	4			Kasba		3	26	29	2	...	2	31	8	23	...	..	...	...	...	...	...	29	2	Yes.	
	5			Sujaipur		1	22	23	...	...	...	23	4	19	...	..	...	...	...	...	...	23	...		
	6			Dowlatpur ..		...	12	12	...	...	...	12	2	10	...	...	...	...	..	...	...	12	...		
	7			.....	Supara	8	25	33	...	...	...	33	10	23	...	...	...	...	...	...	...	33	...	No.	
	8			.....	Napara	8	42	50	...	...	...	50	20	30	...	...	...	...	...	...	...	50	...	Yes.	
Arambagh ...	9	8,281	.....	... ..	Koyrapara ...	11	32	43	...	...	...	43	14	29	...	...	...	...	...	...	...	43	...	No.	
	10			.....	Nirbhoypur ..	1	34	35	...	...	...	35	21	14	...	...	...	...	...	...	...	35	...	Yes.	
	11			.....	Badolkona ..	6	57	63	...	...	...	63	20	43	...	..	...	...	...	...	...	63	...	No.	
	12			.. ...	Basantapur ..	4	52	56	...	1	1	57	25	32	...	...	...	...	...	...	1	56	...	Yes.	
	13			... ..	Basudebpur .	1	26	27	..	...	...	27	11	16	..	...	.	..	...	...	...	27	...	Yes.	
	14			... ..	Patul	7	55	62	1	...	1	63	28	35	...	..	...	...	..	...	1	62	...	No.	
	15			... ...	Mondaron ...	3	23	26	...	...	...	26	11	15	...	...	..	...	..	...	...	26	...	Yes.	
	16			.....	Brindabanpur ...	2	53	55	...	...	...	55	31	24	...	...	..	...	..	...	...	55	...	No.	
	17			.....	Chandar	10	146	156	...	...	..	156	82	74	...	..	...	..	...	...	...	156	...		
	I		I	River Hooghly ...	.....	97	80	177	36	34	70	247	...	...	...	..	..	..	..	...	...	177	70		
	II		II	.....	... ...	5	117	170	2	...	2	172	...	...	...	...	...	..	1	...	...	169	2		
	III		III	.....	..	30	69	99	24	...	24	123	...	...	...	...	...	...	...	...	...	99	24		
	IV		IV	.....	.... ..	2	18	20	38	...	38	58	...	...	...	...	...	...	2	...	...	18	38		
	V		V	.....	.....	19	109	128	3	5	8	136	...	...	..	..	...	...	...	...	...	128	8		
Howrah ...	VI	157,594	VI	.....	.....	7	568	575	...	...	...	575	...	...	2	..	...	...	5	...	...	568	...	Yes.	
	VII		VII	.....	.....	26	60	86	25	10	35	121	...	...	...	...	...	...	...	..	...	86	35		
	VIII		VIII	.....	.....	32	170	202	...	...	...	202	...	...	...	...	...	...	1	..	...	201	...		
	IX		IX	.....	.....	48	227	275	...	...	...	275	...	...	...	...	...	...	...	...	...	275	...		
	X		X	.....	.....	6	250	256	...	...	...	256	...	...	...	...	...	...	...	...	...	256	...		
Bally	.....	18,662	.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Presidency Division.																									
	I					...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...		
Cossipore-Chitpur.	II	40,750		.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	III					...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	IV		Filtered water purchased from the Calcutta Corporation.			...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	Adequate.	
	I					...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Maniktala ...	II	32,387		.....	.. ..	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	III					...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...		
	I			South Baranaga	.....	40	110	150	39	24	63	213	71	142	..	...	..	...	...	...	...	150	63†		
	II			North ditto	.....	50	275	325	8	53	61	386	160	226	...	.	...	...	...	...	...	325	61		
	III			Dakhineswar ...	.....	19	45	64	..	...	...	64	35	29	6	...	...	...	...	...	...	58	...		
				Banhugli (part)...	Banhugli (part)...	27	85	112	1	3	4	116	40	76	...	...	...	...	...	...	...	112	41		
Baranagar ...	IV	25,432	.....	Palpara	.....	17	29	46	...	...	...	46	39	7	...	...	...	...	...	...	...	46	...§		
				Nawapara	.....	34	41	75	...	...	...	75	54	21	...	..	...	...	...	...	...	75	...§		
				Sinti	.....	15	51	66	...	2	2	68	49	19	...	...	...	...	...	...	...	66	28		
				Nainan	.....	6	60	66	...	1	1	67	39	28	...	...	...	...	...	...	...	66	15		

Kamarhati ...	1	2,990			Ariadaha	Ariadaha	69	167	236	6	6	12	248	125	123	...	...	...	...	...	1	...	236	11	
	2	2,349			Kamarhati ...	Kamarhati ...	21	48	69	...	...	...	69	47	22	...	...	...	...	...	...	...	69	...‖	
	3	2,313			Dakhineswar ...	Dakhineswar ...	19	97	116	8	11	19	135	57	78	...	...	1	...	...	...	...	115	19‖	
	4	2,201	.....		.....	Belgharia	99	142	241	2	1	3	244	143	101	...	...	...	...	...	1	...	241	3¶	
	5	363			.....	Basudevpur	13	11	24	...	...	...	24	13	11	...	...	...	...	...	...	...	24	...¶	
	6				.....	Sinerarah	3	4	7	...	...	...	7	3	4	...	...	...	...	...	...	...	7	...¶	
South Suburban.	1	2,045	Behala, partially		.....	Behala	50	29	79	...	...	...	79	50	29	...	...	...	...	..	...	...	79	...	
	2	3,350	Italghata, ditto		Italghata ...	Italghata	7	7	14	...	...	...	14	7	7	...	...	...	...	...	...	...	14	...	
	3	2,784	Shahapur, ditto		.....	Sahapur	21	7	28	...	...	...	28	21	7	...	...	...	...	...	...	...	28	...	
	4	4,803	Barisa, ditto		.....	Barisa	23	15	38	...	...	...	38	23	15	...	...	...	...	..	...	...	38	...	
	5	3,400	.....		.....	Sarsuna	17	9	26	...	...	...	26	17	9	...	...	...	...	...	...	...	26	...	Yes.
	6	2,992	.....		Sodepur	Sodepur	12	10	22	...	...	...	22	12	10	...	...	...	...	...	...	...	22	...	
Tollyganj ...	I	12,821	Ward No. I ...		Some portion of Tollyganj.	Some portion of Tollyganj.	50	79	129	...	...	...	129	129	...	...	...	...	...	...	1	...	128	...	
	II		Most part of Ward No. II.		.....	Some portion of Dhakuria.	13	16	29	...	...	...	29	29	...	...	...	...	...	...	...	...	29	...	
	III		Some portion of Ward No. III.		.....	Most part of Tiljala.	2	8	10	...	...	...	10	10	...	...	...	...	...	...	...	...	10	...	
	IV		.....		Garia	Garia	1	2	3	...	...	...	3	3	...	...	...	...	...	...	...	...	3	...	
	V		Some portion of Ward No. IV.		.....	Some portion of Mollahat.	12	14	26	...	...	...	26	26	...	...	...	...	...	...	...	...	26	...	
Garden Reach	1	10,525	Garden Reach, blocks A to F, and part of G H and J.		Garden Reach, parts of G, H, I and J.	Garden Reach, part of block T.	145	100	245	...	12	12	257	213	45	2	...	...	...	...	...	12	238	5	
	2	6,684	Mudially, part of blocks K, L, P, N and O.		Mudially, parts of P and N.	Mudially, blocks N to K.	100	85	185	...	...	...	185	160	25	...	...	..	...	...	...	...	185	...	
	3	10,992	Dhopapara, part of block T.		Dhopapara, part of T and Z.	Dhopapara T to Z	123	92	214	1	...	1	215	192	23	...	...	...	...	...	...	1	214	...	
	4	9,789	Badartala ...		Part of the ward...	Part of the ward ..	114	60	174	...	...	...	174	152	22	...	...	...	...	...	...	...	174	...	
Rajpur ...	I	4,192	.....		...	.....	58	109	167	3	...	3	170	125	45	...	1	1	...	...	...	...	166	2	
	II	1,631					30	38	68	2	...	2	70	58	12	...	...	1	...	...	...	...	67	2	
	III	1,796					30	51	81	1	...	1	82	50	32	...	...	...	...	...	...	...	81	1	
	IV	1,071					62	42	104	1	...	1	105	70	35	...	...	...	...	...	...	...	104	1	
	V	2,023					33	89	122	...	...		122	49	73	...	...	...	...	...	...	...	122	...	Yes.
Baruipur ...	I	4,217	.....		.....	Baruipur	17	19	36	1	...	1	37	17	20	...	...	...	...	...	...	...	36	1	
	II					Mandalpara ...	15	11	26	3	...	3	29	24	5	...	...	1	...	1	...	...	26	...	
	III					Brahmanpara ...	8	15	23	3	...	3	26	12	14	...	...	...	...	...	2	...	23	1	
	IV					Kumarpara ...	9	7	16	1	...	1	17	12	5	...	...	...	...	...	1	...	16	...	
	V					Bazar	6	9	15	...	...	...	15	9	6	...	...	...	...	..	...	...	15	...	
	VI					Shasone	7	7	14	...	...	...	14	11	3	...	...	...	...	...	...	...	14	...	
Jainagar ...	I	2,051	.....		.....	I	10	8	18	...	...	...	18	...	...	...	...	1	...	...	...	...	17	..	Adequate.*
	II	2,646	.....		.....	II	11	14	25	...	...	...	25	...	...	...	...	...	...	...	...	...	25	...	
	III	2,246	... ..		.....	III	5	10	15	...	...	...	15	...	...	...	...	...	...	...	...	...	15	...	
	IV	1,868	.....		.....	IV	7	7	14	1	...	1	15	...	...	...	...	...	...	...	...	...	14	1	
South Dum-Dum.	I	10,904	Portion of Wards I and II.		.....	.....	22	43	65	5	...	5	70	39	31	1	1	1	...	...	1	...	63	3	
	II						25	39	64	...	...	...	64	51	13	...	...	1	...	..	...	...	63	...	Yes.
	III						20	35	55	...	...	...	55	55	...	...	...	...	...	...	...	...	55	...	No.
North Dum-Dum.	...	4,996	.....		.....	... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
South Barrackpore.	I	1,772	Nona Chandanpukur.		.....	Nona Chandanpukur.	1	...	1	...	...	...	1	1	...	...	...	..	...	...	...	...	1	...	Yes.
	II	1,548	Channack ...		Channack ...	.....	2	6	8	...	...	...	8	8	...	...	...	...	...	...	...	...	8	...	

† Use river water for drinking purposes and tank water for other domestic purposes.
‡ A portion of the village uses river water for drinking purposes and the other portion uses tank water.
§ Tank water is used for all purposes.
‖ These villages draw their supply of drinking water from the river, and use tank water for purposes other than drinking
¶ Tank water is used for all purposes.

APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
															Government.		Municipal.					Private.			
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Presidency Division—*contd.*																									
South Barrackpore.	III	1,608	Talpukur ...	Talpukur ...	.....	2	1	3	...	...	...	3	3	...	...	...	...	...	...	...	...	3	...	Yes.	
	IV	803		...	Musulmanpara ...	1	2	3	...	...	...	3	3	...	...	...	...	...	...	...	...	2	...		
	V	880		Khurdah ...	Khurdah ...	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...		
	VI	89.		Beskhola ...	.....	...	1	1	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...		
	VII	839		.....	Rohra ...	5	1	6	...	...	...	6	6	...	...	...	...	...	...	...	...	1	...		
	VIII	965		Kulinpara ...	.....	2	...	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...		
Panihati ...	I	2,17	.....	Sukchar ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	II	1,474	.....	Bhawanipur ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	III	2,'26	.....	Panihati ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	IV	1,5 e	... ..	Agarpara ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	V	683	.....	Sodepur ...	.....	..	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	VI	1,'32	.....	Naigore ...	.....	...	13	13	...	...	...	13	13	...	...	...	...	...	...	...	...	13	...		
	VII	1,229	... ..	Ghala	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Titagarh ...	I	1,973	Doss Bagan ..	Doss Bagan ...	Doss Bagan ...	1	5	6	2	...	2	8	3	5								6	2		
	II	10,158	Mill Bazar ...	Mill Bazar ...	Mill Bazar ...	6	10	16	3	...	3	19	9	10	...	...	...	...	...	...	...	16	3		
	III	2,143	Old Barrackpore	Old Barrackpore	Old Barrackpore	4	8	12	...	...	...	12	5	7	...	...	...	...	...	...	...	12	...		
	IV	1,7.0	Khardah ..	Khardah ...	Khardah ...	3	5	8	...	...	...	8	3	5	...	...	...	...	...	...	...	8	...		
	V	2,621	Oranpara ...	Oranpara ..	Oranpara ...	1	4	5	1	...	1	6	1	5	...	...	...	...	...	...	...	5	1		
North Barrackpore.	I	11,670	.....	Ichapur ...	.....	13	3	16	2	...	2	18	...	...	...	...	...	...	...	...	...	16	2		
	II			Do. ..	.....	16	11	27	4	...	4	31	...	...	...	...	...	...	...	...	...	27	4		
	III			Nawaiganj ...	.....	27	19	46	2	...	2	48	...	...	...	...	...	...	...	...	...	46	2		
	IV			Ditto ...	.....	47	10	57	1	...	1	58	...	...	...	...	...	...	...	...	...	57	1		
	V			Ditto ..	.....	27	7	34	1	...	1	35	...	...	...	...	...	...	...	...	...	34	1		
	VI			Palta	.....	32	28	60	2	...	2	62	...	...	...	...	...	...	...	...	...	60	2		
	VII			Dhitora	.....	20	3	23	...	...	...	23	...	...	...	...	...	...	...	...	...	23	...		
	VIII			Mamrampur ...	.....	13	33	46	...	...	...	46	...	...	...	...	...	...	...	...	...	46	...		
	IX			IX Ganti ...	.....	11	7	18	...	...	...	18	...	...	...	...	...	...	...	...	...	18	...		
Garulia ...	Circle I	8,305	Water-works ...	River ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Adequate.	
	II		Ditto ..	.....	.....	1	1	2	6	...	6	8	7	1	...	...	...	...	...	...	...	2	6		
	III		Ditto ...	.....	.....	4	9	13	2	...	2	15	6	9	...	...	...	...	...	...	...	13	2		
	IV		.....	River ...	.....	4	2	6	...	...	...	6	4	2	...	...	...	...	...	...	...	6	...		
	V		.....	Do. ...	.....	5	4	9	...	...	...	9	5	4	...	...	...	...	...	...	...	9	...		
	VI		Water-works ...	Do. ...	.....	11	6	17	1	...	1	18	12	6	...	...	...	...	...	...	...	17	1		
	VII		Ditto ...	Do. ...	.....	15	8	23	...	...	...	23	15	8	...	...	...	...	...	...	...	23	...		
Barasa ...	I, II, III, IV, and V	8,634	I and II ...	.....	I, II, III, IV, V.	16	5	21	1	...	1	22	...	...	1	...	4	4	...	...	...	12	1	Yes.	

| | | |

APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
															Government.		Municipal.					Private.			
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Presidency Division—*concld.*																									
Ranaghat ...	I II III IV V VI	8,448	... ...	I II III IV V VI	I II III IV V VI	1 ... ... 1 1 3	2 3 5 2 5 3	3 3 5 2 6 6	13 57 78 80 23 16	111 97 139 152 80 69	124 154 217 232 103 85	127 157 222 234 109 91	127 155 218 233 107 89	... 2 4 1 2 2	... ... 1 ...	... ...	... ... 1 ...	... ...	1 ... 1	7 1 1 4 2 3	... ... 1 ...	2 3 4 2 4 5	117 153 216 228 99 82	Yes.	
Nadia ...	.....	18,880	... ..	I	I	15	7	22	1,600	...	1,600	1,622	1,572	50	...	...	1	...	...	2	...	21	1,598		
Kushtia ...	I II III IV	5,330	.....	I II III IV	I II III IV	... 2 6 4	1 2 5 6	1 4 11 10	14 48 162 110	... ...	14 48 162 111	15 52 173 121	15 52 173 121	... ...	... ... 1 1	 1	 1	... ...	... ...	... 1 1 1	 1	1 4 11 8	14 48 161 108	No. Yes.	
Kumarkhali	I II III IV V	4,584	.....	I II III IV V	I II III IV V	3 4 3	5 8 4 2 5	8 12 7 2 5	25 29 28 9 42	53 21 39 21 45	78 50 67 30 87	86 62 74 32 92	81 55 71 30 81	5 7 3 2 11	... ...	... ...	... ...	... 1	... ... 1 2	... 1	... ...	7 11 7 2 5	78 49 67 29 85	No.	
Meherpur ...	I II III IV V VI	5,766	.....	I II III IV V VI	I II III IV V VI	... ... 2 ... 1 3	... ... 1 1	... ... 2 ... 2 4	4 2 7 3 5 4	... ...	4 2 7 3 5 4	4 2 9 3 7 8	... ...	.. ..	... ...	2	... ... 1 ...	... ...	... ...	2 1 3 4 2 2	... ...	... 2 ... 1 4 4	2 6 1 2		
Birnagar ...	I II III IV	3,124	.....	I II III IV	I II III IV	4 5 4 ...	6 3 2 4	10 8 6 4	5 4 5 1	80 125 60 25	85 129 65 26	95 137 71 30	92 135 67 28	3 2 4 2	... ...	1	1	... ...	... ...	3 3 3 1	... ...	9 8 6 4	81 127 62 25	Yes. No. Yes. No.	
Chakdah ...	I II III IV V VI VII VIII IX X XI XII	5,482	.....	..... III IV ..... V VI VII VIII IX X XI XII	..... II III .... IX X XI XII	7 7 2 16 11 2 4 14 7 14 4 12	10 1 5 8 6 1 1 ... ... 4 5 4	17 8 7 24 17 3 5 14 7 18 9 16	14 1 2 22 12 11 41 13 2 4 9 4	... ...	14 1 2 22 12 11 41 13 2 4 9 4	31 9 9 46 29 14 46 27 9 22 18 20	21 8 4 38 24 13 45 26 9 18 13 16	10 1 5 8 5 1 1 1 ... 4 5 4	... ...	... ...	... ...	... ... 1 ... 1	... ... 1 ...	1 1 1 3 1 2 2 2 2 3 1 1	... ...	17 8 6 24 16 3 5 14 7 18 9 16	13 ... 1 21 9 10 39 11 ... 1 8 3	Yes. No. Yes. No. Yes. No. Yes.	
Berhampore ...	I II III IV V VI	24,397	.....	I II III IV V VI	I II III IV V VI	... ... 6 ... 3 ...	15 19 23 9 8 72	15 19 29 9 11 72	... ...	59 26 211 230 251 91	59 26 211 230 251 91	74 45 240 239 262 163	74 19 240 239 262 163	... 26	1	4	... ...	... ...	... ...	... ...	... ...	14 19 29 9 11 72	55 26 211 236 251 91	Yes.	

| | | |

APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Source and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks by Inspecting Officers.
			Supplied from Water-works.	Supplied from river.	Supplied from wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.				Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Patna Division.																									
Patna ...	1	153,739	...	Bankipore ...	Bankipore ...	...	9	9	752	363	1,115	1,124	800	324	1	5	2	...	...	...	11	6	1,099		
	2			Peerbahore ..	Peerbahore ...	...	...	...	509	531	1,040	1,040	528	512	...	3	...	...	...	...	7	...	1,030		
	3			Sultanganj ...	Sultanganj ...	...	...	...	458	394	852	852	478	374	...	2	...	...	..	...	2	...	828		
	4			Alamganj ...	Alamganj ...	...	9	9	450	3,050	3,480	3,489	1,000	2,489	9	2	...	...	..	2	10	...	3,466		
	5			Khojekallan ...	Khojekallan ...	...	...	...	1,700	2,409	4,109	4,109	3,872	237	...	...	...	...	..	...	6	...	4,103		
	6			Chowk	Chowk ...	...	2	2	878	2,380	3,258	3,260	1,204	2,056	...	1	1	...	...	...	9	1	3,248		
	7			Malsalami ...	Malsalami ...	...	1	1	630	704	1,334	1,335	444	911	...	...	...	...	...	...	2	1	1,332		
Barh ...	1	12,164		Chowndhi ...	Chowndhi ...	...	1	1	20	5	25	26	17	9	...	2	..	1	..	4	...	...	19		
	2			Sahampur ...	Sahampur ...	...	1	1	31	33	64	65	20	45	...	1	...	1	...	6	..	...	57		
	3			Talilipur	Talilipur ...	...	1	1	16	67	83	84	23	61	...	...		1	...	2	...	...	81		
	4			Walipore	Walipore ...	...	2	2	13	42	55	57	13	44	...	...	...	2	...	1	...	.	54		
Bihar ...	1	42,814	...	.....	1st Ward ...	3	1	4	259	127	385	389	388	1	1	1	...	...	..	5	1	1	377		
	2				2nd ,, ...	...	...	...	58	153	211	211	211	...	...	1	...	...	...	4	...	...	206		
	3				3rd ,, ...	3	...	3	229	86	314	317	317	...	1	4	..	...	...	9	1	2	300		
	4				4th ,, ...	...	...	...	119	7	126	126	126	...	...	...	...	...	...	...	...	...	126		
Dinapore ...	1	22,858	... ...	.....	1st Ward ...	...	...	...	42	...	42	42	42	...	...	...	...	...	...	...	2	..	40		
	2				2nd ,, ...	...	...	...	29	...	29	29	29	..	...	...	...	...	...	...	4	...	25		
	3				3rd ,, ...	...	...	...	19	...	19	19	19	...	...	...	...	...	...	...	4	...	15		
	4				4th ,, ...	...	...	...	73	19	92	92	92	...	...	...	...	...	...	...	...	...	91		
Khagole ...	1	7,510	.....	.....	1st Ward ...	...	...	...	20	...	20	20	20	...	...	...	...	...	...	...	...	...	20	Yes.	
	2				2nd ,, ...	...	1	1	27	...	27	28	28	..	...	...	...	...	...	...	...	1	27		
	3				3rd ,, ...	...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9		
	4				4th ,, ...	...	...	...	23	...	23	23	23	...	...	...	...	...	...	...	...	...	23		
	5				5th ,, ...	...	1	1	93	...	93	94	93	1	...	...	...	...	...	...	...	1	93		
	6				6th ,, ...	...	...	...	151	...	151	151	151	...	...	...	...	...	...	...	...	...	11		
Gaya	I	71,268	.....	.....	.....	...	3	3	73	...	73	76	76	...	...	...	...	...	...	...	...	3	73		
	II					...	...	...	45	1	46	46	46	...	...	...	...	...	...	...	1	...	45		
	III					...	1	1	65	...	65	66	66	...	...	...	...	...	...	...	...	1	65		
	IV					...	1	1	142	...	142	143	143	...	...	4	...	...	...	...	1	...	137		
	V					...	4	4	85	2	86	87	86	1	...	12	...	3	...	1	...	1	73		
	VI					...	...	...	8	35	43	43	43	...	...	...	...	...	...	...	...	...	43		
	VII					...	1	1	23	...	23	24	24	...	...	...	...	1	...	...	2	...	21		
	VIII					...	3	3	44	...	44	47	47	...	...	...	...	...	1	...	...	3	43		
	IX					...	6	6	53	2	55	61	56	5	1	4	...	1	...	...	...	4	51		
	X					...	2	2	85	...	85	87	86	1	...	...	...	...	...	...	...	2	85		
Tikari ...	I	6,487	.....	.....	.....	1	...	1	110	3	113	114	114	...	...	...	...	...	...	11	...	1	102		
	II					...	...	...	124	...	124	124	124	...	...	...	...	...	...	10	...	...	114		
	III					1	...	1	147	...	147	148	148	...	...	...	...	...	...	19	...	1	128		
	IV					1	...	1	225	...	225	226	226	...	...	...	...	...	...	20	...	1	205		
	V					1	...	1	118	...	118	119	119	...	...	...	...	1	...	13	...	1	105		
	VI					3	...	3	27	...	27	30	29	1	1	...	...	...	...	4	...	1	23		
	VII					...	...	...	18	...	18	18	18	...	...	...	...	...	...	2	...	...	16		
	VIII					...	...	...	36	...	36	36	36	...	...	...	...	...	...	5	...	...	31		

Daudnagar ...	II	9,744	.....	.....	.....	...	...	...	3	5	8	8	6	2	...	..	...	...	...	...	...	...	8	Yes.
	III					...	...	...	20	...	20	20	20	...	...	...	...	...	...	...	3	...	17	
	IV					...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9	
	V					...	...	...	10	...	10	10	8	2	...	...	...	...	...	...	...	...	10	
	VI					...	...	...	15	...	15	15	15	...	...	...	...	...	...	...	...	...	15	
	VII					...	...	..	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6	
	VIII					...	...	...	28	...	28	28	28	...	...	...	...	...	...	...	1	...	27	
	IX					...	...	...	14	...	14	14	14	...	...	...	...	...	...	...	...	...	14	
	X					...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7	
	XI					1	...	1	15	...	15	15	15	...	...	...	...	...	...	...	...	...	15	
	XII					...	...	...	11	2	13	14	14	...	...	3	...	...	...	...	3	1	7	
	XIII					...	...	...	5	...	5	5	5	..	...	...	...	...	...	...	1	...	4	
	XIV					...	...	...	33	...	33	33	25	8	...	...	...	..	...	...	...	...	33	
	XV					...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9	
	XVI					...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2	
	XVII					...	...	...	21	5	26	26	21	5	..	...	...	...	...	...	5	...	21	
	XVIII					...	...	...	6	...	6	6	6	...	...	..	...	..	...	...	...	...	6	
						...	...	...	16	...	16	16	16	...	...	1	...	..	...	...	1	...	14	
Arrah ...	1	46,170	.....	Tari, Bagh Munsa Panday, Mahajantoli II.	Balbatra, Gowasganj, Singhai Kalan.	...	2	2	50	113	163	165	128	37	...	...	...	1	...	1	...	2	161	
	2			Mahadena, Mahajantoli I, Nawada, Kurmeetola.	Singhai Khurd, Maghuwa, Pakari, Dalpatpur, Chandwa, Moulabagh.	...	5	5	176	52	228	233	169	64	4	5	...	...	...	...	15	1	208	
	3			Chouk, Sheoganj, Sitalganj, Mirganj.	Anaith, Bahiro, Sritola, Pawarganj.	1	1	2	82	154	236	228	230	7	2	...	...	...	...	...	1	...	235	
	4			Aboorpool, Ahirparwa, Dudhkatora.	Kazitola, Rowza, Malitola, Nazirganj, Dharampura, Raghotola, Dharohra, Ibrahimnagar, Mirachak, Begumpur, Chhagunganj, Shaikh Sahai, Chicktoli, Barahduaria, Bhaloohipur.	...	...	...	165	21	186	186	161	25	...	1	...	...	...	1	4	...	180	
Jagdispur ...	I	11,451	.....	.....	.....	1	...	1	19	...	19	20	20	...	...	...	...	...	...	8	...	1	11	
	II					1	...	1	25	...	25	26	26	...	...	1	...	...	...	11	...	1	13	
	III					2	...	2	15	...	15	17	16	1	...	...	...	...	...	3	...	2	12	
	IV					1	...	1	28	...	28	29	29	...	...	1	...	...	...	5	...	1	22	
	V					2	...	2	24	...	24	26	26	...	..	...	..	...	...	11	...	2	13	
Buxar ...	I	13,945	.....	Piperpanti, Amlatoli, Baritola, Darjitola, Part of Chouk, Thatheri Bazar, Gora Barrick.	Thatheri Bazar, Chouk, Gora Barrick, Turhatoli, Fort Moha'la, Chahil, Mohalla lane.	...	...	...	36	8	44	44	19	25	...	4	...	...	...	3		...	37	
	II			Mathia, Sarimpur, Mollahtoli.	Ahirpurwa, Sahaipatti, Sarai Buxar.	...	7	7	27	...	27	34	9	25	5	2	...	...	...	...	...	2	25	
	III			Chautarban ...	Naya Bazar, Gajadharganj, Kairpurwa, Khallasi Mohalla.	1	15	16	59	...	59	75	14	61	5	5	1	5	...	...	...	5	54	
Dumraon ...	1	17,901	.....	...	Karhi	...	2	2	12	...	12	14	14	...	...	...	..	...	...	...	...	2	12	
	2				Thana Mohalla ...	...	2	2	14	2	16	18	16	2	...	...	1	...	...	...	...	2	14	
	3				Dharamsala Mohalla.	1	...	1	16	...	16	17	14	3	...	...	...	...	...	2	...	1	14	
	4				Thatheri Bazar ...	...	...	...	3	3	6	6	3	3	...	...	...	...	...	2	...	...	4	
	5				Goratoli	...	...	...	3	...	3	3	3	...	...	...	...	...	...	1	...	...	2	
	6			...	Baroua taluk ...	...	1	1	9	1	10	11	9	2	...	...	...	...	...	1	1	1	8	
	7				Ward Shahid ...	...	1	1	5	1	6	7	6	1	...	...	...	1	...	...	...	...	6	
	8				Jungli Bazar ...	...	1	1	8	2	10	11	10	1	...	...	...	...	...	...	...	1	10	
	9				Garh	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	4	
	10				Chouk Bazar ...	...	...	...	...	2	2	2	1	1	...	...	...	...	...	...	2	...	...	
	11				Lalatoli	...	...	...	8	1	9	9	9	...	...	...	...	...	...	...	...	...	9	
	12				Ganj	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2	

APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks by Inspecting Officers.
															Government.	Municipal.						Private.			
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Patna Division—*concld.*																									
Bhabua ...	I	5,660	.....	.....	Ward No. I ...	2	...	2	29	...	29	31	31	...	...	5	...	2	...	4	...	...	20		
	II				,, ,, II ...	1	...	1	6	...	6	7	7	...	...	...	...	1	...	3	...	...	3		
	III				,, ,, III ...	...	...	...	12	...	12	12	12	...	...	...	...	...	...	4	...	...	8		
	IV				,, ,, IV ...	1	...	1	5	...	5	6	6	...	...	...	...	1	...	1	...	...	4		
	V				,, ,, V ...	1	...	1	9	...	9	10	10	...	...	...	...	...	1	4	...	...	5		
	VI				,, ,, VI ...	2	...	2	20	...	20	22	22	...	...	1	...	2	...	4	...	...	15		
Sasaram ...	I	23,644	.....	.....	Company Sarai ...	1	...	1	10	...	10	11	11	...	...	3	...	1	...	3	...	...	4	Yes.	
					Karan Serai Dukhit.	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
					Karan Saral Sheoparat.	...	...	..	3	...	3	3	3	..	...	...	...	...	...	...	...	...	3		
	II				Shaikpura ..	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
					Kabirganj ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	4		
					Mandie Keshwari	...	...	...	8	...	8	8	8	...	...	...	...	...	...	...	...	...	8		
					Taki Shoheed ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7		
					Nooranganj ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
					Khilanganj ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
					Sulaimanganj ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	4		
					Sarai Pulahi ...	...	...	...	2	...	2	2	2	...	...	1	...	...	...	...	...	...	4		
					Chaukhandi ..	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	1		
					Killa	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	6		
	III				Madari Danouza	...	...	...	3	...	3	3	3	...	...	1	...	...	...	4	...	...	2		
					Subhanganj ...	...	...	...	18	...	18	18	18	...	...	...	...	...	...	...	...	...	3		
					Alamganj ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	...	...	...	18		
					Dalaiganj ...	...	...	...	13	...	13	13	13	...	...	...	...	...	...	...	...	...	11		
	IV				Kazipura ...	...	...	...	12	...	12	12	12	...	...	...	...	...	...	...	...	...	13		
					Bazar Jani ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	12		
					Kabirhat Toli ...	...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	5		
					Mobarakganj ...	...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9		
					Saitullaganj ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	9		
	V				Bharthigani ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	3		
					Lakanoo Sarai ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	2		
					Paithantoli ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	6		
					Mocheetola ..	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	5		
					Lashkariganl ...	1	...	1	8	...	8	9	9	...	1	1	1	...	...	...	...	...	6		
	VI				Sonartoli ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	1	...	6		
					Shareganj ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	6		
					Mohajantoli ...	...	...	...	10	...	10	10	10	...	...	...	...	...	...	...	...	...	3		
					Chamartakia ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	10		
					Kathatoli ..	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7		
Tirhut Division.																									
Chapra ...	I	45,901	.....	Rauz	Whole town ...	1	1	2	38	1	39	41	41	...	...	...	...	...	...	1	...	2	38	Yes.	
	II					3	1	4	54	2	56	60	60	...	...	...	3	...	...	12	3	1	41		
	III					1	1	2	59	17	76	78	78	...	...	...	...	...	...	1	...	2	75		
	IV					1	1	2	38	9	47	49	49	...	...	...	1	...	...	5	...	1	42		

Revelganj ...	...		9,765	.....	.....	Singartola ...	...	...	...	13	...	13	13	13	...	...	...	...	...	...	...	13	...	...		
						Mathia ...	...	...	...	9	...	9	9	8	1	...	...	...	...	...	...	9	...	...		
						Ajabtola ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	1	...	...		
						Bedesitola ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	1	...	...		
						Repura ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	4	...	...		
						Gudia ...	...	...	...	82	32	114	114	108	6	...	...	...	...	...	4	110	...	...		
						Nawada ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	6	...	...		
						Ajmerganj ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	7	...	...		
						Revelganj ...	...	...	...	10	2	12	12	12	...	...	...	...	...	...	2	10	...	...		
						Maharajganj ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	2	...	...		
						Samastipur ...	...	...	...	15	8	23	23	23	...	...	...	...	...	...	2	21	...	...		
						Semaria ...	...	...	...	38	23	61	61	61	...	...	...	...	...	...	2	59	...	...		
						Tola Bejoy Rai ...	...	...	...	4	4	8	8	8	...	...	...	...	...	...	...	8	...	...		
						Pohian ...	...	...	...	6	3	9	9	9	...	...	...	...	...	...	...	9	...	...		
						Goriachapra ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	6	...	...		
Siwan ...	.....		15,756	.....	.....	Whole town ...	2	...	2	196	7	203	205	205	...	...	6	...	...	2	...	47	...	150		
		1				Bazazpatti ...	1	...	1	32	...	32	33	33	...	...	8	...	...	...	...	2	1	32		
		2				Loharpatti ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
		3				Bisalipatti ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	1	...	...		
		4				Pakri bazar ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	1	...	4		
		5				Paithantoli ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
		6			About one-eighth of the population of the Municipality use the water of the lake between Bazazpatti and Belbanewa for bathing purposes.	Butchertoli ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	2	...	5		
		7				Baniapatti ...	...	...	...	5	...	5	5	5	...	...	1	...	...	...	...	2	...	3		
		8				Ambaganpatti ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	2	...	4		
		9				Thakurbari ...	...	...	...	17	1	18	18	17	1	...	...	...	...	...	...	3	...	15		
		10				Teliapatti ...	...	...	1	15	...	15	16	15	1	...	...	...	1	...	...	6	...	9		Yes.
		11				Tola Hiraman Goala.	...	1	1	17	2	19	20	17	3	...	1	...	...	...	...	1	1	17		
Motihari ...	.....		13,730	.....		Tola Gulab Roy ...	...	...	...	14	...	14	14	14	...	...	...	...	...	...	...	2	...	12		
		12				Khodanazar ...	1	...	1	9	1	10	11	9	2	...	...	...	1	...	...	1	...	9		
		13				Mathua ...	...	...	...	7	1	8	8	7	1	...	...	...	...	...	...	1	...	7		
		14				Chhatouri ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
		15				Tola Asman Roy ...	...	...	...	2	1	3	3	2	1	...	...	...	...	...	...	1	...	3		
		16				Maharajganj ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	...	1	...	10		
		17				Belbanewa ...	...	...	1	36	...	36	37	36	1	1	11	...	...	...	...	1	...	24		
		18				Agarwa ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	1	...	4		
		19																								
		1				Ujaintola ...	2	...	2	22	...	22	24	24	...	...	2	...	...	...	...	2	2	18		
		2				Lalbazar ...	...	1	1	18	...	18	19	19	...	...	...	...	...	...	...	3	1	15		
		3				Christiantola ...	...	1	1	30	1	31	32	32	...	...	...	...	...	...	...	2	1	29		
		4				Purani Gudri ...	...	...	...	41	...	41	41	41	...	...	...	...	...	...	...	1	...	40		
		5				Mirzatola ...	1	...	1	6	...	6	7	7	...	...	...	...	...	...	...	...	1	6		
		6				Chhawria ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
		7			The Chandrawat river is drawn upon during the rains.	Basanttola ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
Bettiah ...	.....	8	24,696	.....		Jamdartola ...	1	...	1	6	...	6	7	7	...	...	...	...	...	...	...	...	1	6		
		9				Kalibag ...	...	1	1	21	1	22	23	23	...	...	...	...	...	...	...	2	1	20		
		10				Ganj No. I ...	...	...	...	26	...	26	26	26	...	...	...	...	...	...	...	2	...	24		
		11				Do. ,, II ...	...	...	...	51	1	52	52	52	...	...	...	...	...	...	...	2	...	50		
		12				Banswaria ...	1	...	1	18	...	18	19	19	...	...	...	...	...	...	...	7	1	11		
		13				Turiatola ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
		14				Killa ...	...	...	...	11	1	12	12	12	...	...	...	...	...	...	...	5	...	7		
		15				Hazaritola ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
		16				Ramnagar ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
Muzaffarpur ...	... ..		45,617	.....	.....	Berhampura ...	3	2	5	136	4	140	145	139	6	3	2	...	...	...	4	...	2	134		
						Sarayaganj ...	1	1	2	125	7	132	134	122	12	...	...	...	...	2	8	...	...	124		
						Muhammadpur ...	6	3	9	238	8	246	255	223	32	...	...	...	...	...	9	...	9	237		
						Kalyani ...	1	4	5	57	3	60	65	58	7	...	...	...	...	1	5	...	4	55		
						Chandwara ...	2	...	2	73	3	76	78	68	10	...	...	...	...	...	6	...	2	70		
						Kanhauli ...	5	1	6	76	2	78	84	76	8	1	2	...	...	1	6	...	4	70		
Hajipur ...	...	I	21,398	.....	About ¼th of the population use the water of the river Gandak.	Chauk ...	...	...	...	29	108	137	137	135	2	...	...	...	...	...	5	1	...	131		
		II				Ander Killa ...	...	1	1	214	72	286	287	286	1	...	8	...	...	...	3	...	1	275		
		III				Dhanauti ...	...	3	3	131	53	184	187	187	...	...	8	...	1	...	18	2	...	158		
		IV				Jaruha ...	...	3	3	64	61	125	128	128	..	...	...	...	...	...	...	...	3	122		

APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population.	Remarks by Inspecting Officers.
															Government.		Municipal.					Private.			
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Tanks.	Wells.	Tanks set apart for bathing.	Tanks set apart for drinking.	Tanks set apart for washing cloths, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Tirhut Division—*contd.*																									
Lalganj ...	.....	11,502	.....	.....	Pavenganj ...	1	...	1	23	3	26	27	27	...	...	...	...	...	...	4	...	1	22		
					Khetutola ...	...	...	...	12	...	12	12	12	...	...	...	...	...	...	3	...	...	9		
					Laheritola ...	...	...	...	3	3	6	6	6	...	...	...	...	...	...	3	...	...	3		
					Kaseratola ...	...	...	...	4	1	5	5	5	...	...	...	...	...	...	1	...	...	4		
					Khurda	...	...	...	1	3	4	4	4	...	..	...	...	...	...	2	...	...	2		
					Mardetola	1	...	1	8	...	8	9	9	...	...	...	...	1	...	3	...	...	5		
					Ataullahpur ...	...	...	...	28	...	28	28	28	...	...	...	...	...	...	...	...	...	28		
					Patwatoli	...	...	...	7	...	7	7	7	...	...	...	...	...	...	5	...	...	2		
					Salahpur	...	...	...	18	2	20	20	20	...	...	...	...	...	...	2	...	...	18		
					Chumuapur ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	5	...	...	6		
					Agarpur	...	...	...	11	...	11	11	11	...	...	...	...	...	...	3	...	...	8		
					Do.	...	...	...	11	...	11	11	11	...	...	...	...	...	...	3	...	...	8		
					Do.	1	...	1	7	3	10	11	11	...	...	...	...	1	...	4	...	...	6		
					Do.	...	...	...	5	...	5	5	5	...	...	...	...	...	...	1	...	...	4		
					Do.	1	...	1	6	...	6	7	7	...	...	...	...	...	...	5	...	1	1		
					Do.	...	...	...	12	...	12	12	12	...	...	...	...	...	...	1	...	...	11		
					Do.	...	...	...	17	...	17	17	17	...	...	...	...	...	...	1	...	...	16		
					Do.	...	...	...	12	...	12	12	12	...	...	...	...	...	...	1	...	...	11		
					Rojhia ...	1	..	1	12	...	12	13	12	1	...	...	1	..	...	...	...	...	12		
					Repura	1	...	1	47	...	47	48	47	1	...	...	...	...	...	4	...	1	43		
					Sarai Singhi ..	...	...	...	10	...	10	10	10	...	...	...	...	...	...	...	...	...	10		
					Singhia factory ..	1	...	1	2	...	2	3	3	...	...	...	...	...	...	...	...	1	2		
					Sahramganj ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
					Chaksalh	...	...	...	8	...	8	8	8	...	...	...	...	...	...	...	...	...	8		
					Jahanabad ...	...	...	...	16	4	20	20	20	...	...	...	...	...	...	1	...	...	19		
Sitamarhi ..	I	1,563	.....	.....	Bhabdepur ...	...	...	...	28	..	28	28	25	3	...	3	..	..	...	9	...	...	16	Yes.	
	II	4,998			Sitamarhi... ..	...	6	6	55	...	55	61	52	9	...	...	...	...	...	19	..	6	36		
	III	2,069			Kotbazar	...	...	...	30	...	30	30	27	3	...	...	...	...	...	9	...	...	21		
	IV	443			Murlia Chak. ..	...	...	...	4	...	4	4	2	2	...	...	...	...	...	1	...	...	3		
	V	465			Mahwal	...	...	...	8	...	8	8	7	1	...	...	...	...	...	1	...	...	7		
Darbhanga ...	I	...	.....	Alafganj, Azamnagar and Bishnupur Taj.	Bellakhas, Bella Dullah, Bella Shankar, Nawar Garhi, Feteh Aliganj, Sundarpur, Kattiganj, Sonhsn Mahesh Patti, Babhangawan, Alinagar and Halumanganj.	15	5	20	71	...	71	91	67	24	...	...	...	...	...	3	...	20	68		
	I	...	....	Manhiganj, Rasulganj, Sahebdahganj, Misriganj, Banglagarh, Chaknizam Kapaganj, Bangalagarh, Fakirana, and Kadrabad, Champanag.	Alafganj, Rohellaganj	1	2	3	37	...	37	40	29	11	...	...	...	...	...	4	...	3	33		

	III	66,244	.....	Shamsherganj, Ramchawk, Mansechak, and Subhankerpur.	Juraman Singh, Hussain Chak, Rajkumarganj, Sufullahganj, Kathalbari, Lachmi Sagar, Kutubganj, Shibganj and Watisnagar.	13	6	19	92	...	92	111	38	73	...	...	...		...	4	...	19	88		
	IV	...	.....	Sherufuddin, Saudagarh, Ratanpati, Purani Ramchawk, Katkibazar and Basantganj.	Kabirabad, Mirzapur, Manharan Lal, Hanumanganj, Lal Bagh and Musraf Bag.	15	1	16	64	...	64	80	64	16	...	...	...	...	...	9	...	16	55		
	V	...	.....	Bazitpur, Mahdooli, Killa and Simapat.	Shahsupar, Bhagwandas, Terhi bazar, Sunhi bazar, Mudarpur, Mogalpura, Kalwali chabutra, Bhatiari Saria, Ganga Sagar, Dowar and Misir Tola.	7	2	9	56	...	56	65	55	10	...	...	...	..	...	10	...	9	46		
	VI	...	.....	Fakira Khan, Heyat Beg, Chak Rahamat, Jamalpura, Urdu, Bhigo, Sher Muhammad and Raj Tol	Moorgia Chak, Rahum Khan, Rahamganj, Moulaganj, Bota maheshpati, Faizullah Khan, Kazipura, Yusufganj, and Gangasagar.	12	2	14	62	...	62	76	52	24	...	...	..	...	...	3	...	14	59		
	VII	...	.....	.....	Karumganj, Abdullaganj, Dum Duma, Imambari, Bakarganj, Maharajganj, Saria Sattar Khan, Saidnagar, Balbhaderpur, Ismailganj, Belwaganj, Jainganj, Lachmipur, Panda Saria, Khage Sarai, and Laheria Sarai.	17	3	20	92	...	92	112	99	13		11	...	1	..	7	...	19	74	Yes.	
Roserah ...		.....	10,245	About ¼th of the population use the water of the river Gandak.	Pangeartoli ...	...	5	5	9	3	12	17	10	7	...	...	...	...	...	...	...	5	12		
					Naestoli	..	...	...	10	...	10	10	7	3	...	...	...	...	...	...	...	...	10		
					Panchupur ...	...	...	...	6	1	7	7	2	5	...	...	...	...	...	...	...	...	7		
					Perbho Thakur ...	...	4	4	17	...	17	21	11	10	...	...	...	...	...	2	...	4	15		
					Dhab	...	2	2	6	...	6	8	4	4	...	...	...	...	...	...	...	2	6		
					Dahgartoli ...	...	...	...	8	...	8	8	6	2	...	...	...	...	...	1	...	...	7		
					Rahibudi	...	...	...	7	1	8	8	6	2	...	...	...	...	...	2	...	...	6		
					Mahadeo mutt ...	1	...	1	12	...	12	13	10	3	...	...	...	...	...	2	...	1	10		
					Dingasthan ...	...	1	1	9	4	13	14	10	4	...	...	...	...	...	1	...	1	12		
					Katharbari ...	...	1	1	9	4	13	14	10	4	...	...	...	...	...	6	...	1	7		
					Narhra	...	1	1	11	...	11	12	9	3	...	...	...	...	...	1	...	1	10		
					Lachmipur ...	...	1	1	6	...	6	7	7	...	...	...	...	...	...	...	...	1	6		
					Damodarpur ...	...	...	...	6	1	7	7	5	2	...	...	...	...	...	...	...	...	7		
Madhubani ...		... ...	12,900	.....	.....	Laheriaganj ...	2	...	2	14	..	14	16	14	2	...	...	...	...	...	6	...	2	8		
						Nainagori ...	5	1	6	16	2	18	24	21	3	...	...	...	...	...	2	...	6	16		
						Sapta Maharaj Sing.	2	3	5	13	...	23	28	25	3	...	...	...	...	...	3	...	5	20		
						Saratganj	9	3	12	48	4	52	64	63	1	...	5	...	2	..	17	...	10	30		
						Bhawara	8	3	11	44	...	44	55	52	3	...	...	...	...	...	6	...	11	38		

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from Water-works.	Supplied from river, khal, or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.				Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Tirhut Division—*concld.*																									
Samastipur ...	.....	9,101	.....	About ½d of the whole population of the Municipality use the water of Gandak.	Chakdal ... .. Bahadurpur ... Samastipur ... Magardali ... Kashipur ... ... Bangra ... ... Dharampur ... Roserah ... ... Darbhanga ... Madubani ...	... ... 1 80 26	... ... 1 ... ... 15 21 10	... ... 1 ... ... 16 101 36	1 7 15 36 11 3 7 3 116 474 145	... ... 3 2 ... 1 ... 14 ... 6	1 7 18 38 11 4 10 3 130 474 151	1 7 18 38 12 4 10 3 146 575 187	1 7 16 36 11 3 7 3 97 404 175	... ... 2 2 1 1 3 40 171 12	... ...	... ... 3 2 ... ... 11 5	... ...	... ... 1 2	.. .. 15 40	... ... 2 3 2 ... 2 ... 16 34	... ... 1 ... ... 115 423 112	1 7 16 32 7 4 8		
Bhagalpur Division.																									
Monghyr ...	A I A II B I B II C D I D II E F	50,133	.....	Fort ... ... Laldarwaza ... Belan Bazar ... Bari Bazar ... Serwan Bazar ... . Madhupur... ... . Kasimbazar ...	Fort... ... ... Laldarwaza ... Belan Bazar ... Bari Bazar ... Serwan Bazar ... Madhupur... ... Purab Sarai ... Betwanbazar ... Puranigunj ... Kasimbazar ...	... ...	4 ... 1 ... ... 1	4 ... 1 ... ... 1	65 3 102 105 110 160 94 120 103 90	3 ... 63 65 85 20 47 63 60 30	68 3 165 170 195 180 141 183 163 120	72 3 166 170 195 170 142 183 163 120	67 3 154 154 179 170 127 162 150 111	5 ... 12 16 16 10 15 21 13 9	4	... ...	... ...	... ...	... ... 2 6 9 4 4 ... 2 1	6 ... ... 2 ... 2 1 2 ... 1 1	... ... 1 ... ... 1	62 3 163 164 184 175 135 183 160 118	Yes. No. Yes.
Jamalpur ...	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	1,011 376 1,884 1,109 112 1,008 423 715 1,882 707 446 1,289 735 1,974 740 1,891 3,772	.....	.....	Moongrawara ... Sekanderpur ... Nayagawn ... Bara Darriapur ... Daulatpur... ... Rampur ... ... Chota Darriapur Jamalpur Dih ... Bazar ... .. Khalasitola ... Bara Keshabpur Mohanpur... ... Nakinagar.. ... Chota Keshabpur Bheloo Jahangira European quarters Faridpur, Nima Phulka, Gobindpur and Lachmanpur.	... ... 2 ...	... ... 1 ... ... 1	... ... 1 ... ... 1 ... ... 2 ...	64 10 36 60 25 20 30 33 56 30 50 55 40 66 6 65 10	... ... 1 ... ... 1 ... ... 2 1	64 10 36 61 25 20 30 33 56 30 50 55 40 68 7 65 10	64 10 36 62 25 20 30 33 57 30 50 55 40 68 7 67 10	60 8 36 60 24 20 28 30 57 30 45 50 40 60 7 67 10	4 2 ... 2 1 ... 2 3 ... ... 5 5 ... 8	... ...	... ...	... ...	... ...	2 ... 2 1 ... ... 1 ... 1 2 1 2 1 1 8 ... 21 ...	... ...	... ... 1 ... ... 1	62 10 34 61 25 19 30 32 54 29 48 54 39 60 7 46 10	Yes.
Bhagalpur ...	I II III IV V VI	75,764	.....	.....	Wells	...	...	...	63	...	63	63	...	...	...	...	...	...	...	...	...	...	63	Adequate.	

| | | |

APPENDIX H—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.										Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from Water-works.	Supplied from river, khal, or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Bhagalpur Division—*concld.*																									
Sahebganj ...	1	7,894	.....	Coolipara	Coolipara	...	...	...	13	...	13	13	13	...	...	...	...	...	...	6	...	...	7	Yes.	In some parts of several wards the supply is inadequate. Some new wells are to be sunk in this year.
	2			Tantipara	Tantipara	...	...	...	3	...	3	3	3	...	...	...	...	...	...	2	...	...	1		
	4			Tikruganj road ...	Tikruganj	...	...	...	16	...	16	16	16	...	...	...	...	...	...	...	...	...	16		
	5			Tank street ...	Tank street ...	...	1	1	6	...	6	7	7	...	...	...	...	...	1	...	...	...	6		
	6			Railway premises	Railway premises	...	...	...	17	...	17	17	17	...	...	...	...	...	...	...	...	...	17		
	7			Majahertola ...	Majahertola ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	1	...	...	3		
	9			Ghát road ...	Ghát road ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	3	...	...	8		
	10			Station Road ...	Station Road ...	...	...	...	23		25	26	24	2	...	...	...	...	...	1	...	...	22		
	11			New Road ...	New Road... ...	..	...	...	5	...	5	5	5	...	...	1	...	...	...	2	1	4			
	12			Telegraph Road ...	Telegraph Road...	.	...	...	17	...	17	17	17	...	...	2	...	...	...	...	...	15			
	14			Riverside ...	Riverside	...	...	...	3	...	3	3	3	...	...	...	...	...	...	1	...	...	2		
	17			evel Crossing Road.	Level Crossing Road.	...	...	...	17	...	17	17	17	...	...	...	...	...	...	2	...	...	15		
	18			Market	Market	...	...	...		..	3	3	3	...	...	...	...	...	...	2	...	...	1		
	19			Dosadpara ...	Dosadpara ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	3	...	...			
	20			Gulabhata ...	Gulibhata... ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	4	...	...	...		
	23			Old Sahebganj ...	Old Sahebganj ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	2	...	...	2		
	24			Chamartola ...	Chamartola ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	2	...	...	...		
Dumka ...	4	5,326	.....	.....	.....	2	5	7	206	210	416	423	417	6	1	..	1	1	2	...	...	2	416		
Orissa Division.																									
Cuttack ...	I	46,555	.....	I	All wards ...	52	5	57	836	14	850	907	896	11	1	1	..	...	...	30	...	56	819		
	II			II		19	1	20	732	8	740	760	754	6	2	3	..	...	...	24	...	18	713		
	III					14	1	15	469	12	481	496	490	6	1	2	...	...	...	13	...	14	466		
	IV					23	1	24	499	5	504	528	520	8	1	1		...	...	18	...	23	490		
	V					47	4	51	634	8	642	693	683	10	1	1		..	...	20	...	50	621		
	VI					24	2	26	458	5	463	489	482	7	...	...	...	3	...	17	...	23	446		
	VII			VII		32	3	35	535	8	543	578	569	9	...	3	...	...	...	18	...	35	522		
	VIII					96	9	105	733	12	745	850	842	8	...	...	...	...	...	24	...	105	721		
	IX			IX		44	3	47	572	8	580	627	621	6	1	3	...	...	...	25	...	46	552		
Jajpur ...	Circle I	12,109	.....	Supplied from river, canal, etc.	Wells ...	...	7	7	972	21	993	1,000	993	7	...	14	...	...	...	27	...	7	952	Yes.	
	„ II					...	8	8	530	7	537	545	537	8	8	...	...	...	2	4	...	6	533		
Kendrapara	I	4,894	.....	Ichhapur ...	.....	7	8	15	325	25	350	365	350	15	...	2	..	...	...	6	...	15	342		
	II	5,022	.....	Balgandi ...	.....	25	20	45	400	13	413	458	432	26	...	12	...	2	...	21	...	43	380		
	III	5,329	.....	Kakat	.....	3	20	23	407	11	418	441	421	20	...	2	...	...	...	8	...	23	408		
Balasore ...	I	20,965	.....	1	Both	8	4	12	2	...	2	14	14	...	...	...	1	...	...	2	...	11	...	No.	
	II			.....		10	2	12	3	...	3	15	15	...	...	...	1	...	...	2	...	11	1		
	III			.....		9	3	12	2	...	2	14	14	...	...	...	2	...	...	2	...	10	...		
	IV			.....		13	4	17	6	...	6	23	23	...	1	4	3	...	...	2	...	13	...		
	V			.....		13	11	24	2	...	2	26	26	...	...	...	4	...	...	2	...	20	...		
	VI			1		6	14	20	6	...	6	26	26	...	1	...	...	2	...	6	...	18	...		

Puri	I	30,857	.....	.....	Bali Sahi	15	4	19	121	3	124	143	140	3	...	1	...	...	...	...	13	10	110	Yes.
					Kalikadebi Sahi	4	1	5	20	2	22	27	25	2	...	2	...	...	...	...	5	5	15	
					Matimandap Sahi	8	...	8	11	...	11	19	16	3	...	...	...	...	...	...	7	8	4	
	II			.....	Har Chandi Sahi and Gour Bar Sahi.	60	...	60	45	...	45	105	103	2	...	...	...	...	47	...	14	13	31	
					Basali Sahi	14	...	14	24	...	24	38	36	2	...	...	...	...	12	...	3	2	21	
	III			.....	Markand Sahi	54	...	54	107	...	107	161	157	4	...	...	...	...	47	...	8	7	99	
					Churang Sahi	5	1	6	49	...	49	55	55	...	...	...	...	...	1	...	1	5	48	
	IV			.....	Kundhaibent Sahi	49	7	56	180	...	180	236	221	15	13	3	...	...	3	..	22	40	155	
					Dolmandap Sahi	8	1	9	65	...	65	74	67	7	...	11	...	...	2	...	7	7	47	
	V			.....	Dandimal and Daitapara.	15	5	20	277	...	277	297	296	1	...	1	...	1	...	...	12	19	264	
	VI			.....	Kumarpara ...	28	1	29	96	1	97	126	112	14	2	3	...	2	...	...	9	25	85	
Sambalpur	1	14,008	.....	Dalsipara, including civil station.	.....	...	1	1	28	1	29	30	21	9	...	...	...	...	1	2	...	...	27	Yes.
	2			Nawapara ...	.....	3	2	5	11	3	14	19	12	7	...	...	1	...	4	2	...	...	12	
	3			Marwaripara ...	.....	...	...	..	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5	
	4			Udlapara ...	.....	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1	
	5			Jharuapara ...	.....	1	..	1	4	...	4	5	5	...	...	...	...	1	...	...	...	...	4	
	6			Sahasiapara ...	.....	3	...	3	5	...	5	8	6	2	...	...	1	2	...	...	...	...	5	
	7			Patnaikpara ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	8			.....	Modipara ...	2	2	4	4	...	4	8	5	3	...	...	2	2	...	...	...	...	4	
	9			.....	Cheruapara ...	1	1	2	...	...	2	3	3	...	...	...	1	1	...	...	...	...	...	
	10			.....		7	2	9	6	..	6	15	13	2	...	...	1	8	...	1	...	...	5	
	11			Barabazar ...	Khetarajpur ...	1	1	2	7	...	7	9	7	2	...	...	1	1	...	2	...	...	5	
CHOTA NAGPUR DIVISION.																								
Hazaribagh	I to V	15,799	.....	.....	I to V	5	14	19	302	22	324	343	314	29	5	33	2	1	2	22	...	9	269	Yes.
Chatra	.....	10,599	.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Giridi	and II	9,433	.....	.....	I and II	1	8	9	190	22	212	221	182	30	1	4	...	...	...	6	4	8	198	Yes.
Ranchi		23,810	.....	.....	I	...	13	13	40	...	40	53	43	10	2	4	...	3	...	8	...	8	28	Yes.
					II	...	2	2	30	...	30	32	28	4	...	...	...	2	...	6	...	...	24	
					III	...	2	2	40	...	40	42	35	7	..	..	...	...	1	7	...	1	33	
					IV	..	9	9	35	...	35	44	38	6	1	...	...	1	...	7	...	7	28	
					V	...	9	9	36	...	36	45	40	5	...	..	...	...	...	2	...	9	34	
Lohardaga		6,123	.....	.....	Powergang	...	...	...	10	13	23	23	16	7	...	...	...	...	...	1	...	...	22	Adequate.
					Amlatoli	1	...	1	12	12	24	25	21	4	...	...	1	...	...	...	...	...	24	
					Kasaitoli	...	1	1	6	4	10	11	6	5	...	...	...	...	...	...	...	1	10	
					Thanatoli	...	...	...	16	9	25	25	20	5	...	...	...	...	...	...	...	...	25	
					Chatti	...	...	...	40	15	55	55	49	6	...	...	...	...	...	...	...	...	55	
					Gola	1	2	3	10	7	17	20	15	5	...	...	...	...	1	...	...	2	17	
					Koeritoli	...	...	...	50	25	75	75	50	25	...	...	...	...	...	...	...	...	75	
					Burwatoli and Padritoli.	...	...	...	25	15	40	40	30	10	...	...	...	...	...	1	...	...	39	
Daltonganj	1	4,691	Daltonganj ...	Kure (partly) ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Inadequate.
	2		.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	3		Kure, (partly) ...	Nowatoli (partly)	Nowatoli (partly)	...	...	...	21	...	21	21	16	5	...	2	...	...	...	1	...	...	18	
	4		.....	.....	Abudganj ...	...	...	...	7	...	7	7	4	3	...	4	...	...	...	...	...	...	3	
	5		.....	.....	Rarma	...	...	...	4	...	4	4	3	1	...	...	...	...	...	...	...	...	4	
Purulia	1	17,291	.....	.....	Amlapara ...	1	6	7	41	...	41	48	34	14	...	...	...	1	2	...	...	4	41	
	2				Munsifdanga ...	1	1	2	29	...	29	31	31	...	...	...	1	...	1	...	...	...	32	
	3				Sadarwalapara ...	...	5	5	25	1	26	31	19	12	...	1	...	...	...	...	...	5	25	
	4				Sasi Babu's Danga	1	2	3	30	...	30	33	28	5	...	...	...	...	...	2	...	3	28	
	5				Alangidanga ...	5	6	11	14	...	14	25	17	8	...	...	...	...	...	...	...	11	14	
	6				Domepara ...	...	...	...	10	...	10	10	6	4	...	...	...	...	...	...	...	...	10	
	7				Baishnabpara ...	1	3	4	11	...	11	15	7	8	...	...	...	...	1	...	...	4	10	
	8				Namo Purulia ...	3	5	8	23	...	23	31	19	12	...	...	...	1	...	...	...	...	22	
	9				Chawk Bazar ...	..	6	6	79	1	80	86	49	37	...	2	...	...	1	1	...	5	77	Yes.
	10				Hosainganj ...	..	..	...	13	...	13	13	13	...	...	...	...	...	...	...	...	...	13	
	11				Kalandardanga (including Nil Kuthidanga).	6	5	11	60	4	64	75	40	35	...	2	1	...	...	1	...	10	61	
	12				Bhatband	5	1	6	19	5	24	30	21	9	1	2	...	...	...	...	...	5	22	
	13				Nadiha (including Kasaidanga).	9	..	9	36	4	40	40	33	16	...	6	...	...	...	2	...	9	32	
	14				Ketka	7	1	8	11	...	11	19	19	..	...	...	...	...	...	9	...	8	10	

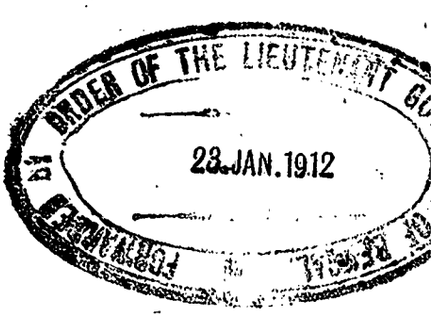
APPENDIX H—*concluded.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of Unfiltered Water-supply.									Ownership or Control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from Water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing cloths, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Chota Nagpur Division—*concld.*																									
Jhalda ...	1	4,879	.....	Baniakuli	Baniakuli	1	3	4	10	... 3	10	14	14	...	...	...	...	...	...	...	...	4	10	Yes.	
	2			Ranchi Road ...	Ranchi Road ...	1	7	8	15	3	18	26	23	3	...	1	...	...	...	4	...	8	13		
	3			Darjikuli ...	Darjikuli ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	1	...	...	1		
	4			Bamunkuli ...	Bamunkuli ...	1	...	1	6	...	6	7	7	...	...	...	...	...	...	1	...	...	5		
	5			Sadagarkuli ...	Sadagarkuli ...	2	...	2	3	...	3	5	4	1	...	...	...	...	...	...	...	1	3		
	6			Kulikuli	Kulikuli	1	...	1	7	2	9	10	9	1	...	...	...	...	...	...	...	2	3		
	7			Garrhkuli	Garrhkuli	...	2	2	3	...	3	5	5	...	...	...	...	...	...	...	...	1	9		
	8			Sonarkuli	Sonakuli	...	...	...	11	1	12	12	11	1	...	...	...	...	...	...	...	...	12		
Raghunathpur.	1	4,172	.....	.....	Tantipara	3	4	7	1	32	33	40	37	3	...	...	...	...	...	...	2	7	31		
	2				Paisa Kuli ...	3	6	9	3	16	19	28	23	5	...	2	...	...	...	...	...	9	17		
	3				Senkapara ...	1	16	17	...	1	1	18	4	14	...	...	...	...	...	...	1	17	...		
	4				Patarapara ...	...	2	2	1	...	1	3	3	...	...	...	...	...	...	...	...	2	1		
	5				Bazar	1	9	10	...	21	21	31	24	7	...	...	...	...	...	...	...	10	21	Yes.	
	6				Bhakat Kuli ...	1	6	7	...	13	13	20	15	5	...	...	...	...	...	...	...	7	13		
Chaibassa ...	1	8,653	.....	.....	Amlatola	1	3	4	13	4	22	26	22	4	2	3	...	...	...	3	...	2	16		
	2		.....	.....	Sadarbazar ...	...	...	...	13	2	14	14	12	2	...	...	...	...	...	2	...	...	12		
	3		.....	.....	Churiebazar ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1		
	4		.....	.....	Chakbazar ...	...	...	...	1	1	2	2	1	1	...	...	...	...	...	1	...	...	1		
	5		.....	.....	Shyambazar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	6		.....	.....	Chowdhrybazar ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	7		.....	.....	Kotwalibazar ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	8		.....	.....	Kanibazar... ...	...	...	...	...	1	1	1	...	1	...	...	...	...	...	...	...	...	1		
	9		.....	.....	Madhubazar ...	...	1	1	9	...	9	10	9	1	1	...	...	...	...	2	...	...	7		
	10		.....	.....	Baranimdih ...	...	...	...	17	2	19	19	17	2	...	3	...	...	...	1	...	...	15		
	11		.....	.....	Chotanimdih ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
	12		.....	.....	Kolmindih ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	1	...	...	1		
	13		.....	.....	European compound.	...	1	1	11	...	11	12	11	1	...	4	...	...	...	...	...	1	7		
	14		.....	Buraibazar ...	Burribazar ...	...	2	2	4	...	4	6	6	...	1	...	...	...	...	1	...	1	3		
	15		.....	.....	Barkendajtoli ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	2	...	...	1		
	16		.....	.....	Bandtoli	...	2	2	1	...	1	3	3	...	1	...	...	...	...	1	...	1	...		
	17		.....	.....	Meritola	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	18		.....	Pulhatoo	Pulhatoo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION



REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1910-1911.

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 22ND NOVEMBER 1911.

RESOLUTION.—No. 1454 M.

READ—

The Reports from the Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1910-11.

There was no change in the number of municipalities in existence during the year, which continued to be 130, but the population within municipal limits rose from 2,386,939 to 2,561,409. The statistics in the Burdwan and Patna Divisions are of the census of 1901; elsewhere of that of 1911. It is noticeable, however, that according to the recent enumeration, the municipalities in the Patna and Tirhut Divisions showed a net decrease in the number of their inhabitants, which is attributed to the prevalence of plague.

2. *Results of elections held during the year.*—General elections of Commissioners were held in ten municipalities, as against 53 in the previous year. The percentage of attendance of voters was fair, possibly owing to the fact that in seven instances the elections occurred in the Presidency Division. It is disappointing that the towns of Sitamarhi and Chaibassa evinced little interest in the newly-bestowed privilege of the right to choose their own representatives. Serious malpractices were reported in the case of one ward in Maniktala.

3. *Number of meetings and attendance of Commissioners.*—The total number of meetings held was 2,067, and only the municipalities of Ramjibanpore (7) and South Dum Dum (9) showed a noticeable shortage from the minimum standard of one meeting per mensem. The average percentage of attendance at each meeting was on the whole fairly satisfactory, but Ranaghat (35 per cent.), Jangipur (38), Sassaram (38), Bhagalpur (37) and Purulia (35) can scarcely pride themselves upon the degree of interest evinced by their members in their proceedings.

4. *Numbers of rate-payers.*—The total number of rate-payers rose from 420,364 to 425,701, but the proportion of the population assessed is still remarkably low in the instances noted in the margin, and the District Officers concerned are requested to satisfy themselves that there are good reasons for the apparent failure to distribute equitably the burden of taxation.

Name of municipality.	Percentage of rate-payers to population.
Raniganj	9·8
Garden Reach ...	8·5
Titagarh	3·4
Garulia	5·2
Bhatpara	5·9
Deoghar	7·6
Sahebganj	8·5

5. *Assessment and taxation.*—There was little change in the methods of taxation in force, the number of municipalities which adopt the tax on persons continuing to be somewhat in excess of those in which the system of assessment by holdings is in force. A latrine-rate was levied in 99 municipalities, a water-rate in 14 and a lighting-rate in 4. The average incidence of taxation for the whole province was Re. 1-7-9 as compared with Re. 1-8-10 during 1909-10, and the variations between different divisions are analogous to those which formed the subject of comment in connection with the reports of the preceding year. The decrease in the provincial figure is more apparent than real, and is more than accounted for by the fact that the population upon which the calculation is based (except in the Burdwan and Patna Divisions other than the district of Howrah) is that of the census of 1911. The figures, however, accentuate the lightness of taxation in the Presidency Division. Since the close of the year attention has been drawn to the discreditable failure of the Patna Municipality to introduce the latrine tax throughout the town,

although this was sanctioned so long ago as July 1891, and no further time should be lost in complying with the orders passed.

6. *Revision of assessment.*—The assessment was revised in 89 municipalities, with noticeably satisfactory results in the following instances:—

	Increase of revenue.
	Rs.
Garden Reach	44,618
Maniktala	26,596
Ranchi	10,883
Muzaffarpur	8,911
Patna	6,988
Cuttack	5,971
Howrah	4,787
Bhatpara	3,855
Chapra	3,735
Purulia	3,183
Gaya	2,683
Nadia	2,591

In only one case (that of the Taki Municipality) the assessment was found to be inadequate and inequitable, but in spite of the remarks in previous Resolutions the Arrah Municipality again postponed the revision of its assessment pending the completion of the drainage scheme, and the Lieutenant-Governor in Council must now insist that the matter shall be dealt with at once, since a further postponement cannot be tolerated. The Local Government has already liberally assisted the town in various matters, and unless the municipality proceeds forthwith to help itself these grants will be withdrawn.

7. *Collections.*—The percentage of the total collections on current demand was 95·8, in comparison with 97·4 in the previous year. This unsatisfactory result was common to all divisions except Patna and Tirhut, the largest falling off being returned by the Presidency (5·8) and Orissa (5·3). Of individual municipalities those showing the best results were Debhatta (133·7), Buxar (115·4), Jamalpur (115·2), Chandrakona (110·2), and Tikari (107·3), but only 19 municipalities, as against 20 in the preceding year, were able to show collections of cent. per cent. and over. The percentage of total remissions on current demand (3·0) remained practically the same as in the previous year, but the provincial figure was greatly exceeded in the Monghyr (13·58), Revelganj (13·5), South Suburban (12·7) and Debhatta (11·8) Municipalities. The aggregate outstanding balances rose from Rs. 1,86,675 to Rs. 2,38,521, the increase being shared by all the divisions except those of Tirhut and Burdwan. Excluding the Garden Reach Municipality (the short collection in which was due to a dispute with the Port Commissioners touching certain items), the largest outstanding balances were returned by the towns of Burdwan (Rs. 29,222), Patna (Rs. 11,943) and Maniktala (Rs. 11,668). No less than 12* out of 130 municipalities in the Province showed outstanding balances of Rs. 5,000 or more, while in Burdwan the outstanding balance was as much as 27* per cent of the current demand. The Municipalities of Burdwan, Hooghly, Serampore, Arrah, Darbhanga and Balasore were unfavourably mentioned in this respect last year also, but apparently without result, and the Lieutenant-Governor in Council especially regrets to see the town of Darbhanga apparently relapsing into the state of confusion in its collections from which it was rescued with difficulty some years ago. With municipal revenues made up, as they are, of a multitude of petty items, it cannot be too strongly insisted upon that the only hope of efficient collections is promptitude in realising what can be paid, and the writing off forthwith of what is irrecoverable; the accumulation of heavy arrears upon the books impedes the administration at every turn, and it is well worth while to employ a temporary special staff if the accounts can thereby be brought up to date. It is hoped that the matter will receive the special attention of all concerned, since the deterioration exhibited by the present reports is to be regretted and is not sufficiently explained by such reasons as have been adduced.

*Burdwan.	Patna.
Hooghly-Chinsura.	Arrah.
Serampore.	Darbhanga.
Cossipore-Chitpore	Bhagalpur.
Maniktala.	Balasore.
Garden Reach.	Puri.

8. *Income and expenditure.*—The total receipts of the municipalities in the Province, including the opening balances, amounted to Rs. 87,66,333 as compared with Rs. 80,82,914 in 1909-10. The increase occurred chiefly under the following heads:—

	Increase.
	Rs.
Opening balance...	2,82,578
Municipal rates and taxes	1,18,912
Revenue derived from municipal property and powers	20,386
Sources other than taxation—Loans and advances ...	2,16,092

The total disbursements amounted to Rs. 67,61,717, as against Rs. 62,16,123 in the preceding year. The increase was mainly due to one of Rs. 4,80,100 under advances (other than permanent advances), which was due chiefly to the deposit of the surplus balance of the Howrah Municipality with the Bank of Bengal; excluding "Extraordinary and Debt," the total expenditure declined by Rs. 1,83,291.

9. *Closing balances.*—The closing balances rose from Rs. 18,66,721 in 1909-10 to Rs. 20,04,616 at the close of the year under review. As observed last year, the bulk of this increase represents the unspent balances of loans and contributions received by different municipalities from Government. The largest balances were held by Monghyr (Rs. 2,25,618), Puri (Rs. 2,01,229) and Howrah (Rs. 1,71,360).

10. *Income (Rs. 69,03,744).*—The total income of the year, excluding that under the heads of "Opening balance" and "Extraordinary and Debt," amounted to Rs. 55,62,397, showing an increase of Rs. 1,84,749 over the figures of the preceding year. Details of the main items of revenue are given below.

11. *Tax on houses and lands (Rs. 15,33,473).*—The bulk of the increase (Rs. 51,098) under this head was contributed by the Municipalities of Maniktala (Rs. 8,337), Jamalpur (Rs. 6,520,) Monghyr (Rs 6,406), Muzaffarpur Rs. (5,341) and Ranchi (Rs. 3,786).

12. *Tolls on roads and ferries (Rs. 96,661).*—The income from this source continues to decline, and fell by Rs. 1,811, in continuation of decreases of Rs. 1,109 in 1909-10 and Rs. 3,526 in 1908-09. The matter appears to call for attention, since recent years have been favourable, and there should have been no difficulty in realising good rents. Marked fluctuations occurred in the Municipalities of Muzaffarpur, Monghyr, Bhagalpur and Cuttack. In Muzaffarpur an increase of Rs. 2,295 was due to settlements at higher rates, compared with a loss of Rs. 4,995 in the previous year. In Monghyr the decrease of Rs. 4,834 was mainly due to the settlement of the Rajghat ferry at a reduced annual rental for a period of five years, in compensation for which Government sanctioned a special grant of Rs. 5,000 for five years. The failure on the part of the farmers of the Bhagalpur station ferry to pay a sum of Rs. 5,750 accounts for the decrease in that town. The increase of Rs. 2,599 in Cuttack was due to the realisation of arrears.

13. *Water-rate (Rs. 4,17,972).*—As in the previous year, this rate was levied in 14 municipalities, and the total receipts showed an increase of Rs. 4,348. The most noticeable improvement occurred in Maniktala, where the revision of assessment brought in an increase of Rs. 5,839. The improvement of the supply in the South Suburban Municipality was in process, and was liberally assisted by Government; with its completion it is hoped that the difficulties previously experienced in realising the rate will cease. Model rules for adoption where house conhections are given, have been framed by Government, and their use should tend to improve the income from this source and at the same time prevent waste, but the tendency to grant such concessions too lavishly should be guarded against.

14. *Lighting rate Rs. (1,47,333).*—The small falling off of Rs. 1,770 under this head calls for no remarks.

15. *Conservancy, including scavenging and latrine rates (Rs. 8,93,948).*—The total income under this head showed an increase of Rs. 47,169, and was shared by all divisions, noticeably Patna (Rs. 12,295) and Tirhut (Rs. 11,981).

The receipts from the sale of night-soil and disposal of refuse and street sweepings fell from Rs. 7,089 in the previous year to Rs. 6,397, and only 30 municipalities returned figures under this head, although the revenue should be capable of expansion with proper management. The income received from this source is shown in column 35(*a*) of form No. II, but in the case of the Cuttack Municipality the receipts have again been partially merged in the figures under "Conservancy," although attention was invited to the irregularity in paragraph 15 of the Resolution of the previous year.

16. *Income from the tax on persons according to their circumstances and property and the tax on profession and trades* (*Rs. 3,78,366+66,420=4,44,786*).—Under the former head the receipts rose by Rs. 11,203, the increase being common to all divisions, except Orissa and Chota Nagpur. Under the latter the receipts fell slightly by Rs. 1,327.

17. *Receipts under the Hackney Carriage Act* (*Rs. 12,214*).—Fifty-six municipalities, as compared with 60 in the previous year, derived an income under this head, the aggregate amount showing an improvement of Rs. 1,115 over the revenue of the previous year. The four municipalities against which receipts were shown in the preceding year, as compared with nothing during the year under review, were Kotrung, Satkhira, Hajipur and Darjeeling, but no explanation of the omission has been furnished, and the point should receive the attention of the local officers concerned.

18. *Prevention of cruelty to animals.*—The fines realised under Act I (B.C.) of 1869 or Act XI of 1890 (aggregating Rs 8,300) were credited to the municipalities concerned, except in Howrah and Darjeeling, where they were made over to the local branch of the Society for the Prevention of Cruelty to Animals.

19. *Grants from Provincial and Local Funds and contributions from private individuals* (*Rs. 10,28,748*).—The net receipts under this head fell from Rs. 10,36,444 in 1909-10 to Rs. 10,28,748. The most noticeable grants made by Government during the year were to the Municipalities of Hooghly-Chinsura (Rs. 70,000 for water-supply), Darjeeling (Rs. 30,000 for drainage), Serampore (Rs. 20,000 for water-supply), Ranaghat (Rs. 19,000 for drainage), Berhampore (Rs. 16,000 for drainage), and Puri (Rs. 15,000 for drainage). Among private donors the following are deserving of special mention: the Maharajadhiraj Bahadur of Burdwan contributed Rs. 80,000 towards the construction of a new hospital building at Burdwan, in addition to lands and buildings; Raja Jogendra Narain Ray Bahadur, of Lalgola, made a donation of Rs. 1,20,000 towards the improvement of the Berhampore Hospital; Raja Kristo Das Law and his brothers subscribed Rs. 80,200 towards the water-supply scheme of the Hooghly-Chinsura Municipality, and in aid of a similar project at Serampore the Hon'ble Rai Kisori Lal Goswami Bahadur and his family contributed Rs. 40,000, as well as lands for the drainage of the Bhatpara Municipality to the value of Rs. 10,000. Towards the latter scheme Messrs. Duncan Brothers, Jardine Skinner & Co., and Ernsthausen, Limited, gave an aggregate of Rs. 20,267. The Hon'ble Maharaja Manindra Chandra Nandi, of Cossimbazar, made a grant of Rs. 15,000 to the Berhampore Municipality towards its drainage scheme, and Rs. 8,000 towards the liquidation of its debts. Rai Mahabir Prasad Shah Bahadur made a donation of Rs. 20,000 for the construction of a town hall and municipal office at Chapra in memory of his late Majesty the King-Emperor Edward VII, while a sum of Rs. 17,500 was contributed by Babus Mahamya Prasad and Bindeswari Prasad, of Darbhanga, for the erection of a memorial town hall at Muzaffarpur.

20. *Expenditure—Office and collection establishment* (*Rs. 3,66,428*).—The total expenditure under this head showed a decline of Rs. 2,686. The percentage calculated on the total ordinary expenditure was highest (23·3) in the newly-created municipality of Madhupur, Lohardaga and Debhatta following with 22·7 and 21·9 respectively. The expenditure in the Dhulian Municipality, which showed the high percentage of 39·7 in the previous year, was reduced to 18·5, but since the provincial percentage is 7·6 only, it is not easy to appreciate the necessity for such wide departures from it in isolated instances, and local officers are requested to enquire into the reason at the time of inspection.

21. *Prevention of fire (Rs. 48,537).*—Twenty-two municipalities showed expenditure under this head, that incurred by Howrah (Rs. 17,694), Cossipore-Chitpur (Rs. 22,631), Maniktala (Rs. 2,245) and Garden Reach (Rs. 3,742) representing the amount contributed towards the maintenance of the Metropolitan Fire Brigade. In comparison with the expenditure of the previous year there was an increase of Rs. 9,956.

22. *Lighting (Rs. 2,92,346).*—Excluding the Municipality of Madhupur, where the expenditure under this head was incurred for the first time during the year under report, and those of Ghatal and Raghunathpur, in respect of which the figures were the same as in the previous year, the expenditure rose in 81 municipalities and fell in 35, resulting in a net falling off of Rs. 19,313. Eleven municipalities, namely those of Bansberia, North Dum Dum, North Barrackpore, Gobardanga, Taki, Birnagar, Chakdah, Dhulian, Debhatta, Daudnagar and Jagdispur, did not incur any outlay at all on this important branch of administration, and the attention of the local officers concerned is invited to the omission. In Cossipore-Chitpur the large decrease of Rs. 9,180 was due to the extension of the system of gas lighting, while in Darjeeling the heavy decline of Rs. 27,178 was due to the fact that the expenditure during the previous year was swollen by the large amount spent on the purchase of a new hydro-electric plant.

23. *Water-supply (Rs. 3,75,875).*—The expenditure under capital outlay declined by Rs. 1,28,275, and that under "Establishment, repairs, etc.," by Rs. 13,883. The outlay under this head was very small in the Tirhut (Rs. 5,091), Orissa (Rs. 9,316) and Chota Nagpur (Rs. 5,592) divisions, and generally the reports do not indicate with sufficient clearness the towns in which the existing supply is radically defective, and the measures which are being taken to remedy this need. Various accounts are given of work done, which is no doubt advantageous, but a perusal of the paragraphs in question almost leaves the impression that the existing wants are for the most part already met, and it is certainly doubtful whether this can truthfully be said of the Province as a whole. In future years attention should be directed more especially to those municipalities in which the state of the water-supply still calls for grave complaint, and the local authorities should be urged to undertake its improvement gradually and systematically, even if only to the extent of one new well a year. At the same time the maintenance of existing sources, and particularly the regular cleansing of them, should be insisted upon.

The most important schemes in progress during the year were those at Hooghly-Chinsura, Serampore, Monghyr and Kurseong, and it is hoped that better progress will be made during the current year with the projects under discussion in connection with Khulna, Jessore, Satkhira, Deoghar and Puri. The last mentioned work especially has experienced great difficulties both in its technical design and in the provision of funds.

24. *Drainage (Rs 4,51,828).*—The total capital outlay declined from Rs. 4,14,437 to Rs. 3,22.890, while the expenditure on account of the establishment, repairs, etc., rose from Rs. 1,24,938 to Rs. 1,28,938. Under the former head the Municipalities of Howrah, Bhatpara and Arrah incurred the largest expenditure, namely, of Rs. 85,274, Rs. 68,655 and Rs. 51,765, respectively. In the Burdwan Division various important schemes were hanging fire for different reasons, and the Local Government would be glad to see better progress made with those at Burdwan (under revision), Kalna, Katwa, Suri, Hooghly-Chinsura and Serampore (all delayed for financial reasons) and Asansol (under preparation). The statement made by the Commissioner that the Hooghly-Chinsura project is blocked by the decision of Government to permit no commencement of it until the whole can be financed, is not correct; a reference to the orders issued will show that the municipality was directed to decide which portion of the work it could take up first within its available resources, and then to move the Sanitary Board to approve of the detailed plans to that extent. The Commissioner's attention is invited to the matter, and he is requested to see that action is taken on the lines indicated. In the Presidency Division schemes were completed at Khulna, Baraset, and Basirhat, while work in the following localities should be expedited—Baranagar, Garulia, Budge-Budge, Baruipur, Bhatpara and Berhampore. A beginning will shortly be made at Ranaghat and Kushtia, while the completion of the Bagjola khal,

at Government expense, should now be followed as soon as possible by the linking to it of the various adjoining municipalities. In the Patna Division the Arrah project was finished and important works at Gaya are now in hand. In Tirhut it is hoped that some advance will be made at Muzaffarpur, Motihari and Bettiah. In the Bhagalpur Division, the most important works in progress are at Monghyr, Darjeeling and Kurseong, but pending proposals at Kishenganj, Sahebganj and Deoghur should be expedited. In Orissa, the Puri project was still incomplete and should not be further delayed, while in Chota Nagpur the works at Hazaribagh and Daltonganj demand attention. On the whole, a programme of busy activity is in course of execution throughout the Province, but the causes of delay in these matters are legion, and it is only by the unremitting enthusiasm of the local authorities that progress can be achieved.

25. *Conservancy, including road-cleaning and road-watering and latrines* (*Rs. 14,31,108*).—The expenditure under this head declined in all divisions except Bhagalpur, Tirhut and Chota Nagpur, the increase of Rs. 34,976 in the division first named contributing mainly to a net increase of Rs. 303 over the figures of the previous year. The reports of the local officers appear to show that the work of conservancy was generally efficiently performed, but as in the case of water-supply, when no material departure from the general methods of work is effected from year to year, it is desirable to bring to prominent notice the municipalities in which defects exist, rather than those which are proceeding upon the ordinary lines. The towns of Berhampore and Khulna are singled out as still leaving room for improvement in this respect, but the Lieutenant-Governor in Council would hesitate to believe that there are no other places in which a higher standard of administration may be desirable.

26. *Hospitals and dispensaries* (*Rs. 6,25,160*).—The expenditure fell in Tirhut, Bhagalpur and Orissa, but rose in the remaining divisions, resulting in a net increase of Rs. 6,998. This result was conspicuous in Burdwan (Rs. 39,405) owing to the payment of Rs. 40,000 as the municipal contribution towards the construction of the new Fraser Hospital. The fluctuations under this head mainly depend upon the amount spent on buildings and repairs from year to year. A new female ward was constructed at Katwa, a pauper shed at Vishnupur, and new dispensary buildings at Khulna and Patna (Bankipore). A new surgical ward attached to the Darbhanga Hospital was under construction, a "contagious ward" was added to the dispensary at Kishanganj, and a new operation-room was constructed in Purulia. The Arrah Dispensary was made over to the District Board, but the municipality will continue to pay an annual contribution of Rs. 3,200 to it.

27. *Plague and other epidemic disease charges* (*Rs. 40,664*).—The expenditure under this head shows a slight decrease of Rs. 1,050, and was incurred by 59 municipalities. The severity of the disease during the year was less than usual, but its recrudescence with great severity in Chapra town, which had been immune for three years, was remarkable. The attempt to popularise inoculation in consequence met with no success.

28. *Public Works* (*Rs. 8,15,485*).—The expenditure under this head showed an increase of Rs. 58,424 over the figures of the previous year. The expenditure on "Establishment" declined from Rs. 96,822 to Rs. 94,458, while that on buildings, roads and stores rose from Rs 91,973, Rs. 5,63,083 and Rs 5,183 to Rs. 1,19,468, Rs. 5,83,087 and Rs. 18,472 respectively. In twenty-five municipalities in the Province the percentage borne by the outlay on public works on the total ordinary expenditure was 25 per cent. or more, while it varied from 51·5 in the municipality of Birnagar to 1·3 in Chatra. *Primâ facie* the percentage was unduly small in Kalna (2·2), Kurseong (2·8), Monghyr (4·2), Jhalda (4·4), Suri (4·6), Revelganj (4·6) and Midnapore (4·9), and attention is invited to the point. The municipalities in which special deficiencies were reported in the state of their roads are Midnapore, Halishahar, those of the district of Nadia generally, Berhampore and Patna.

29. *Public instruction* (*Rs. 1,60,873*).—The total expenditure rose by Rs. 3,306 as compared with the previous year, the increase being common to all the divisions except Burdwan and Bhagalpur. The ratio of expenditure on primary education to total ordinary income varied from 8·4 in Ramjibanpore to ·006 in Howrah, while 40 municipalities spent on primary education less than 3·2 per cent. of their ordinary income. The orders prescribing this percentage

as a rigid standard were withdrawn early in the year, but it is hoped that this will not result in the neglect of this important subject, and the attention of the Director of Public Instruction will be invited to the matter.

30. *Loans.*—Forty municipalities were in debt at the close of the year, and their total indebtedness, after deducting Rs. 22,164, being the balance of the sinking fund investments of the Burdwan Municipality on account of loans raised in the open market, amounted to Rs. 40,60,546, as compared with Rs. 39,97,210 in 1909-10. The largest outstanding liabilities were those of Howrah (Rs. 21,58,869), Darjeeling (Rs. 6,07,808), Bhagalpur (Rs. 3,04,526) and Patna (Rs. 2,18,969). Eight municipalities received loans during the year, namely, Bankura (Rs. 11,000 for drainage), Howrah (Rs. 75,000 for drainage), South Barrackpore (Rs. 1,600 for general improvements), Bhatpara (Rs. 30,000 for drainage), Jessore (Rs. 30,000 for water-works), Purnea (Rs. 15,000 for improvement of roads), Darjeeling (Rs. 50,000 for sewerage) and Kurseong (Rs. 35,000 for water-supply).

31. On the 31st March 1911, 78 municipalities, as against 82 in the previous year, had outstanding liabilities on account of unpaid bills and unfinished works amounting to Rs. 1,02,304, which represented 3·5 per cent. of their current demand. It is satisfactory to note that the number of municipalities in which the liabilities exceeded the closing balance fell from 10 to 5, namely, Baduria, Debhatta, Jajpur, Balasore and Chaibassa. The excess was most marked in Balasore, which had liabilities amounting to Rs. 5,599, against a closing balance of Rs. 509. This result is a legacy from recent mismanagement, the effects of which are only gradually being rectified.

32. *Audit of accounts and embezzlements.*—Embezzlements occurred in the Municipalities of Maniktala, Halishahar, Rajpur, Gaya, Monghyr and Sahebganj. Convictions were secured in respect of the defalcations in the Halishahar and Sahebganj Municipalities, while in Gaya a trial was in progress. The accounts of the Maniktala Municipality had fallen into most discreditable confusion, and the Municipality was instructed by the District Magistrate to prosecute its cashier. The record of the year is far from satisfactory.

33. Viewing the municipal administration of the year as a whole, it appears that in the Burdwan Division the two worst managed towns are Burdwan and Midnapore, though better results might have been expected, looking to the state of education in them. Of the Midnapore Municipality in particular, it is said that it has failed to perform its duties efficiently in almost every branch of its work. Uttarpara and Kotrung suffer noticeably from the existence of party feeling, and in the Presidency Division a similar remark is made as regards Taki, Baduria and North Dum Dum. The remarks in this latter division as to the results achieved are generally favourable, though affairs in Maniktala were mismanaged. The District Magistrate of the 24-Parganas characterises the standard of work in the mill and suburban municipalities as, on the whole, remarkably good. The Commissioner comments upon the persistent tendency to raise establishment charges unduly, some Rs. 4,000 having been so added during the year. In the Patna Division, looking to the attitude of the Patna Municipality with reference to the imposition of a latrine-tax and its apathy as regards the proposed flushing scheme of which the town was only asked to find about one-fifth of the cost and has hitherto failed to do so, the commendation of the local officers can scarcely be endorsed. The Commissioner emphasises the crying need of a flushing scheme at Arrah, and the attention of the Sanitary Engineer will be called to his remarks. The Commissioner of Bhagalpur condemns the administration of the Bhagalpur and Madhupur Municipalities, and the administration by the former of their water-works has been noticeably dilatory and unsatisfactory, in spite of liberal assistance given by Government. In the latter it was found necessary to appoint the Subdivisional Officer to be Chairman in order to put an end to quarrels. In Chota Nagpur the management of the municipal offices at Purulia and Chaibassa was lax. Elsewhere the general comments made for the most part recognize the maintenance of a fair standard of efficiency.

34. As stated last year the municipalities of Burdwan, Howrah, Cossipore-Chitpur and Maniktala were allowed a free hand in the preparation of their budgets, and as regards the two latter the Commissioner states that the discretion was not abused. No remarks are offered in the remaining two instances,

although the point is one which is deserving of special comment and should be dealt with in future years.

35. The acknowledgments of Government are due to the following gentlemen, whose names have been mentioned by Divisional Commissioners, for the good work done by them:—

BURDWAN DIVISION.

Babu Dol Gobinda Chattarji, Vice-Chairman, Asansol Municipality.
„ Jogendra Nath Mukharji, Chairman, Ramjibanpore Municipality.
„ Gokul Nath Sen, Vice-Chairman, Hooghly-Chinsura Municipality.
„ Debendra Nath Mukharji, Vice-Chairman, Baidyabati Municipality.
Mr. W. D. B. Watt, Chairman, Bhadreswar Municipality.
Babu Sashi Bhusan Chattarji, Chairman, Bally Municipality.

PRESIDENCY DIVISION.

Mr. T. Burns, Chairman, Tittagarh Municipality.
Rai Kripa Nath Dutta Bahadur, Chairman, Cossipore-Chitpur Municipality.
„ Barada Kant Mitra Bahadur, Vice-Chairman, Naihati Municipality.
„ Shyma Charan Bhattacharji Bahadur, Vice-Chairman, Bhatpara Municipality.
Babu Prasanna Kumar Bose, Chairman, Krishnagar Municipality.
Mr. W. B. Renwick, Chairman, Kushtia Municipality.

PATNA DIVISION.

Maulvi Syed Abdul Majid, Vice-Chairman, Barh Municipality.
Babu Janakdhari Lall, Vice-Chairman, Dinapore Municipality.
Captain B. W. Holmes, Vice-Chairman, Khagole Municipality.
Babu Sachita Nand Sahai, Vice-Chairman, Arrah Municipality.
Maulvi Athar Hussian, Vice-Chairman, Sassaram Municipality.
Mr. A. C. Fox, Chairman, Jagdispur Municipality.

BHAGALPUR DIVISION.

Mr. Forrest, Deputy Commissioner, Chairman, Darjeeling Municipality.
„ F. A. Moller, Vice-Chairman, Darjeeling Municipality.
Hon'ble Kumar Shiva Nandan Prasad Singh, Vice-Chairman, Monghyr Municipality.
Mr. Wedderburn, the late Chairman, Jamalpur Municipality.
„ W. H. Thomson, Chairman, Dumka Municipality.
„ J. Byrne, late Subdivisional Officer and Chairman, Kurseong Municipality.

ORISSA DIVISION.

Rai Purna Chandra Maulik Bahadur, Chairman, Jajpur Municipality.
Babu Jagadis Chandra Rai Chaudhuri, Vice-Chairman, Cuttack Municipality.
„ Raj Kishor Das, Vice-Chairman, Puri Municipality.
Mr. J. N. Sen, Chairman, Sambalpur Municipality.

CHOTA NAGPUR DIVISION.

Mr. T. C. Eagles, Vice-Chairman, Hazaribagh Municipality.
Babu Serada Kumar Aikath, Vice-Chairman, Ranchi Municipality.
„ Jatindra Nath Gupta, Vice-Chairman, Daltonganj Municipality.

36. The Bengal Municipal Act (Act III of 1884) has now been in force for rather over a quarter of a century, and some statistics showing the development of municipal government within that period may not be without interest. The total number of municipalities in the Province (as now constituted) has risen from 102 in 1885-86, with a population of 2,226,900, to 130 containing 2,561,409 inhabitants. The proportion of rate-payers (16·6 per cent. during the year under review) has remained remarkably constant. The elective system is now in force in 98 municipalities, in comparison with 83 in 1885-86. The total municipal income (exclusive of the opening balance and receipts under "Extraordinary and Debt") has increased from Rs. 21,33,971 in 1885-86 to Rs. 55,62,397, this result being largely due to enhanced grants and contributions given in recent years. The revenue under rates and taxes has grown from Rs. 16,79,816 to Rs. 38,25,816, but is now only 68 per cent. of the total income, in comparison with 78 per cent. in the earlier year; grants and contributions have sprung from a modest Rs. 29,132 or, 1·4 per cent. of

gross income, to Rs. 10,28,748, or 18·5 per cent. It is, perhaps, not always recognized that municipal resources are aided to this large extent. The receipts from municipal property and powers other than taxation now amount to Rs. 4,92,778 as against Rs. 1,12,467, but realisations under special Acts have made slower progress (from Rs. 69,889 to Rs. 98,372). The total expenditure (excluding "Extraordinary and Debt" and expenditure from loan funds) is now Rs. 47,85,394, in comparison with Rs. 22,00,509 in 1885-86, and the expansion under various main heads will most easily be appreciated from the following figures:—

	1885-86.		1910-11.	
	Amount.	Percentage of total.	Amount.	Percentage of total.
	Rs.		Rs.	
Establishment	2,53,161	11·5	3,66,294	7·6
Lighting	1,21,105	5·5	2,92,346	6·1
Water-supply	63,080	2·8	3,75,875	7·8
Drainage	50,046	2·2	4,51,828	9·5
Conservancy	5,78,553	26·2	14,31,108	30·0
Medical	1,47,141	6·6	6,65,824	13·9
Public Works	4,90,461	22·2	8,15,485	17·0
Education	78,567	3·5	1,60,373	3·4

The heads which have shown the largest proportionate development are Water-supply, Drainage and Medical, and, as was pointed out in Resolution No. 1352 San., dated the 22nd July 1911, dealing with the report of the Sanitary Commissioner for the year 1910, 19 municipalities now possess water-works which serve rather over half a million people, and which cost approximately Rs. 48 lakhs, while 20 towns have been provided with improved drainage works at an outlay of some Rs. 16¼ lakhs. Much still remains to be done in these directions, but looking to the fact that it is mainly recently that the pace has been quickened under the stimulus of liberal grants-in-aid, an appreciable progress can be chronicled.

The thanks of the Lieutenant-Governor in Council are due to all the gentlemen, official and non-official, who have given their services to the work of municipal administration during the year.

By order of the Lieutenant-Governor in Council,

H. WHEELER,

Secretary to the Government of Bengal.

No. 1537 M.

Copy forwarded to the Commissioner of the Burdwan Division for information. His attention is invited to paragraphs 7, 12, 15, 17, 22, 23, 24, 28 and 34 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 1538 M.

Copy forwarded to the Commissioner of the Presidency Division for information. His attention is invited to paragraphs 7, 12, 15, 17, 20, 22, 23 and 24 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 1539 M.

Copy forwarded to the Commissioner of the Patna Division for information. His attention is invited to paragraphs 5, 6, 7, 12, 15, 22, 23 and 33 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 1540 M.

Copy forwarded to the Commissioner of the Tirhut Division for information. His attention is invited to paragraphs 7, 12, 15, 17, 23 and 28 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 1541 M.

COPY forwarded to the Commissioner of the Bhagalpur Division for information. His attention is invited to paragraphs 7, 12, 15, 20, 23, 24 and 28 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 1542 M.

COPY forwarded to the Commissioner of the Orissa Division for information. His attention is invited to paragraphs 7, 12, 15, 23 and 24 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution

No. 1543 M.

COPY forwarded to the Commissioner of the Chota Nagpur Division for information. His attention is inivted to paragraphs 7, 12, 15, 20, 23, 24 and 28 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

Circular No. 61 M.

COPY, with copies of the above endorsements, forwarded to all District Officers (except of Angul) for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers and Municipal Commissioners.

No. 1544 M.

COPY forwarded to the District Officer of Angul and Khondmals for information.

Circular No. 62 M.

COPY forwarded to all Departments of this Government for information.

No. 1545 M.

COPY forwarded to the Accountant-General Bengal, for information.

No. 1546 M.

COPY forwarded to the Director of Public Instruction, Bengal, for information. His attention is invited to paragraph 29 of the Resolution.

No. 1547 M.

COPY forwarded to the Inspector-General of Civil Hospitals, Bengal, for information.

No. 1548 M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

No. 1549 M.

COPY forwarded to the Secretary, Sanitary Board, Bengal, for information. His attention is invited to paragraph 33 of the Resolution in which a reference has been made to the need of a flushing scheme at Arrah. An extract from the Commissioner's Report on the subject is also enclosed.

No. 1550 M.

COPY forwarded to the Inspector-General of Police for information.

By order of the Lieutenant-Governor in Council,

E. L. TANNER,

Under Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th November 1911.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION

OF THE

MUNICIPALITIES IN BENGAL.

DURING

1910-11.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1911.*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13
BURDWAN DIVISION.												
Burdwan ...	1	Burdwan ...	Act III (B.C.) of 1884 as amended.	38,691	2	5	15	22	2	20	3	19
	2	Kalna		8,121	...	5	10	15	1	14	...	15
	3	Katwa		7,220	...	4	8	12	1	11	...	12
	4	Dainhat		5,618	...	4	8	12	...	12	...	12
	5	Raniganj ...		16,398	...	4	8	12	...	12	3	9
	6	Asansol ...		17,984	7	5	...	12	7	5	7	5
			Total ...	94,032	9	27	49	85	11	74	13	72
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	3	2	11	16	3	13	2	14
Bankura	8	Bankura ...	Act III (B.C.) of 1884 as amended.	21,133	3	1	8	12	3	9	1	11
	9	Vishnupur ...		19,155	...	4	8	12	1	11	...	12
	10	Sonamukhi ...		13,448	...	9	...	9	...	9	...	9
			Total ...	53,736	3	14	16	33	4	29	1	32
Midnapore ...	11	Midnapore ..	Act III (B.C.) of 1884 as amended.	33,138	2	6	10	18	3	15	2	16
	12	Tamluk		7,872	2	2	8	12	2	10	...	12
	13	Ghatal		14,537	...	5	10	15	1	14	...	15
	14	Chandrakona ...		9,315	...	4	8	12	...	12	...	12
	15	Ramjibanpur ...		10,265	...	3	6	9	...	9	...	9
	16	Khirpai		4,995	...	3	6	9	...	9	...	9
	17	Kharar		9,493	...	5	10	15	...	15	...	15
			Total ...	89,615	4	28	58	90	6	84	2	88
Hooghly ...	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	2	4	12	18	3	15	1	17
	19	Serampore ...		44,451	1	5	12	18	2	16	5	13
	20	Uttarpara ..		7,036	...	6	6	12	...	12	...	12
	21	Baidyabati ..		17,174	...	4	8	12	...	12	2	10
	22	Bhadreswar ...		15,150	...	4	8	12	...	12	3	9
	23	Kotrung ...		5,944	...	3	6	9	...	9	...	9
	24	Bansberia ...		6,473	...	3	6	9	...	9	...	9
	25	Arambagh ...		8,281	2	8	...	10	3	7	...	10
			Total ...	133,892	5	37	58	100	8	92	11	89
Howrah ...	26	Howrah ...	Act III (B.C.) of 1884 as amended.	179,018	4	6	20	30	4	26	7	23
	27	Bally		18,662	...	7	14	21	2	19	5	16
			Total ...	197,680	4	13	34	51	6	45	12	39
			Divisional Total ...	577,647	28	121	226	375	38	337	41	334
PRESIDENCY DIVISION.												
24-Parganas ...	28	Cossipore-Chitpur.	Act III (B.C.) of 1884 as amended.	47,012	...	4	8	12	2	10	2	10
	29	Maniktala ...		53,675	...	4	8	12	...	12	...	12
	30	Baranagar ...		25,889	...	3	6	9	1	8	2	7
	31	Kamarhati ...		18,004	...	10	...	10	...	10	2	8
	32	South Suburban		28,083	...	3	7	10	1	9	...	10
	33	Tollygunj ...		18,626	...	3	6	9	1	8	1	8
	34	Garden Reach...		44,918	...	12	...	12	2	10	5	7
	35	Rajpur ...		11,609	...	6	12	18	1	17	...	18
	36	Baruipur ...		5,876	...	3	6	9	1	8	...	9
	37	Jainagar ...		9,247	...	4	8	12	...	12	...	12
	38	South Dum-Dum		12,882	...	3	6	9	...	9	1	8
	39	North Dum-Dum		6,046	...	3	6	9	1	8	...	9
	40	South Barrackpore.		11,849	...	4	8	12	3	9	1	11
	41	Panihati ...		11,118	...	3	7	10	3	7	...	10
	42	Titagarh ...		45,159	...	9	...	9	1	8	6	3
	43	North Barrackpore.		16,105	...	6	10	15	...	15	...	15
	44	Garulia ...		11,582	...	10	...	10	2	8	4	6
	45	Barasat ...		8,794	...	6	12	18	3	15	...	18
	46	Naihati ...		18,218	...	3	6	9	3	6	2	7
	47	Halisahar ...		13,454	...	4	8	12	5	7	2	10
	48	Bhatpara ...		50,426	...	11	...	11	...	11	6	5
	49	Gobardanga ...		5,042	...	3	6	9	...	9	...	9
	50	Basirhat ...		18,332	...	5	10	15	...	15	...	15
	51	Baduria ...		13,685	...	4	8	12	...	12	...	12
	52	Taki ...		5,203	...	3	6	9	1	8	...	9
	53	Budge Budge ...		17,982	...	9	...	9	...	9	4	5
			Total ...	527,346	...	137	154	291	33	258	40	251
Nadia	54	Krishnagar ...	Act III (B.C.) of 1884 as amended.	23,475	5	2	14	21	5	16	2	19
	55	Santipur ...		26,703	1	5	10	16*	2	14	...	16
	56	Ranaghat ...		9,850	2	4	12	18	3	15	...	18
	57	Nadia ...		12,479	1	3	8	12	1	11	...	12
	58	Kushtia ...		6,093	1	3	8	12	1	11	1	11
	59	Kumarkhali ...		3,759	...	5	10	15	1	14	...	15
	60	Meherpur ...		5,961	1	2	6	9	1	8	...	9
	61	Binagar ...		2,654	...	4	8	12	...	12	...	12
	62	Chakdah ...		4,931	2	10	...	12	2	10	...	12
			Total ...	95,905	13	38	76	127	16	111	3	124

* Includes Official Chairman.

FORM NO. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1911*—contd.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13
PRESIDENCY DIVISION—*concld.*												
Murshidabad	63	Berhampore	Act III (B.C.) of 1884 as amended.	26,142	2	6	17	25	4	21	4	21
	64	Murshidabad		12,069	1	4	10	15	1	14	1	14
	65	Azimganj		12,327	...	7	8	15	...	15	...	15
	66	Jangipur		11,408	...	6	12	18	1	17	1	17
	67	Kandi		12,638	1	4	6	11*	1	10	...	11
	68	Dhullian		8,298	...	9	...	9	...	9	...	9
			Total	83,482	4	36	53	93	7	86	6	87
Jessore	69	Jessore	Act III (B.C.) of 1884 as amended.	8,880	...	6	12	18	5	13	...	18
	70	Kotchandpur		9,560	...	4	6	10*	1	9	1	9
	71	Maheshpur		3,655	1	4	10	15	1	14	...	15
			Total	22,095	1	14	28	43	7	36	1	42
Khulna	72	Khulna	Act III (B.C.) of 1884 as amended.	12,993	2	3	10	15	5	10	...	15
	73	Satkhira		10,909	...	4	8	12	...	12	...	12
	74	Debhatta		5,296	...	12	...	12	...	12	...	12
			Total	29,198	3	19	18	39	5	34	...	39
			Divisional Total...	758,026	20	244	329	593	68	525	50	543
PATNA DIVISION.												
Patna	75	Patna	Act III (B.C.) of 1884 as amended.	153,739	4	7	20	31	5	26	4	27
	76	Barh		12,164	2	1	6	9	2	7	1	
	77	Bihar		42,814	2	2	8	12	2	10	...	12
	78	Dinapore		22,858	1	6	12	19	3	16	2	17
	79	Khagole		7,510	3	6	...	9	5	4	3	6
			Total	239,085	12	22	46	80	17	63	10	70
Gaya	80	Gaya	Act III (B.C.) of 1884 as amended.	71,288	3	6	16	25	3	22	5	20
	81	Tikari		6,437	2	10	...	12	2	10	1	11
	82	Daudnagar		9,744	1	12	...	13	1	12	...	13
			Total	87,469	6	28	16	50	6	44	6	44
Shahabad	83	Arrah	Act III (B.C.) of 1884 as amended.	46,170	2	4	12	18	2	16	2	16
	84	Jagadishpur		11,451	...	4	5	9	1	8	1	8
	85	Buxar		13,945	...	5	8	13	3	10	2	11
	86	Dumraon		17,901	...	3	6	9	1	8	1	8
	87	Bhabua		5,660	1	3	6	10	2	8	1	9
	88	Sasaram		23,644	2	6	14	22	2	20	1	21
			Total	118,771	5	25	51	81	11	70	8	73
			Divisional Total...	445,325	23	75	113	211	34	177	24	187
TIRHUT DIVISION.												
Saran	89	Chapra	Act III (B.C.) of 1884 as amended.	42,373	3	3	13*	19	4	15	4	15
	90	Revelganj		8,334	2	2	8	12	2	10	2	10
	91	Siwan		12,472	1	3	6	10*	1	9	1	9
			Total	63,179	6	8	27	41	7	34	7	34
Champaran	92	Motihari	Act III (B.C.) of 1884 as amended.	14,880	1	4*	8	13	3	10	4	9
	93	Bettiah		25,830	2	11	...	13	3	10	5	8
			Total	40,710	3	15	8	26	6	20	9	17
Muzaffarpur	94	Muzaffarpur	Act III (B.C.) of 1884 as amended.	43,740	1	6	12	19	4	15	5	14
	95	Hajipur		19,227	...	4*	9	13	1	12	1	12
	96	Lalganj		9,073	...	10	...	19	2	8	1	9
	97	Sitamarhi		10,004	1	3	8	12	2	10	1	11
			Total	82,044	2	23	29	54	9	45	8	46
Darbhanga	98	Darbhanga	Act III (B.C.) of 1884 as amended.	62,044	3	4	14	21	4	17	3	18
	99	Madhubani		16,494	1	5	10	16	2	14	1	15
	100	Roserha		8,229	...	14	...	14	1	13	2	12
	101	Samastipur		8,448	2	7	...	9	2	7	2	7
			Total	95,215	6	30	24	60	9	51	8	52
			Divisional Total...	281,148	17	76	88	181	31	150	32	149

* Includes Official Chairman.

FORM No. 1.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1911*—concld.

NAME DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Indians.
	2	3	4	5	6	7	8	9	10	11	12	13
BHAGALPUR DIVISION.												
Monghyr ...	102	Monghyr ...	Act III (B.C.) of 1884 as amended.	47,001	1	6	12	19	2	17	4	15
	103	Jamalpur ...		20,399	6	...	12	18	6	12	8	10
			Total ...	67,400	7	6	24	37	8	29	12	25
Bhagalpur ...	104	Bhagalpur ..	Act III (B.C.) of 1884 as amended.	74,553	1	6	14	21	3	18	4	17
	105	Colgong .		4,284	...	11	...	11	...	11	...	11
			Total ...	78,837	1	17	14	32	3	29	4	28
Purnea ...	106	Purnea ...	Act III (B.C.) of 1884 as amended.	14,805	2	5	12	19	5	14	5	14
	107	Kishanganj ..		7,567	1	4	8	13	2	11	1	12
	108	Katihar ...		10,222	1	12	...	13	2	11	1	12
			Total ..	32,594	4	21	20	45	9	36	7	38
Darjeeling	109	Darjeeling ...	Act III (B.C.) of 1884 as amended.	17,027	4	21	...	25	4	21	20	5
	110	Kurseong ...		5,580	2	8	2	12	3	9	8	4
			Total ...	22,607	6	29	2	37	7	30	28	9
Sonthal Parganas.	111	Deoghar	Act III (B.C.) of 1884 as amended.	11,466	...	8	8	16	4	12	1	15
	112	Sahibganj ...		7,394	3	...	6	9	3	6	4	5
	113	Dumka ...		5,630	3	7	...	10	3	7	3	7
	114	Madhupur ...		5,890	2	9	...	11	3	8	5	6
			Total ...	30,880	8	24	14	46	13	33	13	33
			Divisional Total	232,318	26	97	74	197	40	157	64	133
ORISSA DIVISION.												
Cuttack	115	Cuttack ...	Act III (B.C.) of 1884 as amended.	49,052	3	3	12	18	3	15	2	16
	116	Jajpur		12,240	1	11	...	12	2	10	...	12
	117	Kendrapara ...		15,114	1	11	...	12	3	9	...	12
			Total ...	76,406	5	25	12	42	8	34	2	40
Balasore	118	Balasore... ...	Act III (B.C.) of 1884 as amended.	21,364	3	3	13	19	4	15	2	17
Puri	119	Puri	Act III (B. C.) of 1884 as amended.	34,870	3	2	10	15	4	11	2	13
Sambalpur ...	120	Sambalpur ...	Central Provinces Municipal Act (XVIII of 1889).	12,981	...	4	12	16	2	14	2	14
			Divisional Total ...	145,621	11	34	47	92	18	74	8	84
CHOTA NAGPUR DIVISION.												
Hazaribagh ...	121	Hazaribagh ...	Act III (B.C.) of 1884 as amended.	17,009	3	3	10	16	3	13	6	10
	122	Chatra ...		9,222	1	4	8	13	3	10	...	13
	123	Giridih ...		10,668	1	8	...	9	2	7	3	6
			Total ...	36,899	5	15	18	38	8	30	9	29
Ranchi	124	Ranchi ...	Act III (B. C.) of 1884 as amended.	33,069	3	3	12	18	3	15	5	13
	125	Lohardaga ...		6,770	...	10	...	10	1	9	1	9
			Total ...	39,839	3	13	12	28	4	24	6	22
Palamau	126	Daltonganj ...	Act III (B. C.) of 1884 as amended.	4,891	5	5	...	10	5	5	2	8
Manbhum ...	127	Purulia ...	Act III (B. C.) of 1884 as amended.	20,881	3	4	12	19	4	15	5	14
	128	Jhalda		5,618	...	9	...	9	1	8	...	9
	129	Raghunathpur		4,187	1	9	...	10	2	8	2	8
			Total ...	30,686	4	22	12	38	7	31	7	31
Singhbhum ...	130	Chaibassa ..	Act III (B. C.) of 1884 as amended.	9,009	4	9	...	13	5	8	3	10
			Divisional Total ...	121,324	21	64	42	127	29	98	27	100
			GRAND TOTAL ...	2,561,409	146	711	219	1,776	258	1,518	246	1,530
			GRAND TOTAL FOR 1909-10.	2,386,939	145	719	897	1,761	252	1,509	245	1,516

FORM No. II.

STATEMENT OF INCOME

OF THE

MUNICIPALITIES IN BENGAL

DURING

1910-11.

FORM No. II.—*Statement showing the Income of the Municipalities.*

Name of District.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates and Taxes.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes.		
				(a) Class I. (Articles of food or drink for men or animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting, and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(a)	23
BURDWAN DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	1,13,385	..	...	..	...	...	...	...	...	...	...	44,604	6,288	1,514	4,650	27,781	...	19,857	...	...	1,04,694
	2	Kalna	5,573	...	...	...	...	...	...	...	...	...	...	275	4,464	292	...	...	...	3,793	4,940	234	13,998
	3	Katwa	3,335	...	...	...	...	...	...	...	...	...	...	132	697	54	...	...	...	2,276	5,064	7	8,230
	4	Dainhat	820	...	...	.	..	...	...	...	...	...	...	9	399	...	...	...	...	562	2,631	7	3,613
	5	Raniganj	4,597	...	...	...	...	...	...	...	...	...	...	11,346	1,433	622	...	...	...	2,737	...	55	16,193
	6	Asansol	8,838	...	...	...	...	...	...	...	...	...	...	23,906	1,234	560	...	...	...	11,612	...	14	37,326
		Total	1,36,348	...	...	...	...	...	...	...	...	...	...	80,272	14,515	3,042	4,650	27,781	...	49,842	12,635	317	1,84,054
Birbhum	7	Suri	2,153	..	...	...	...	.	...	...	...	...		1,514	658	130	....	...	. .	4,369	5,562	7	12,230
Bankura	8	Bankura	16,872	...	...	...	...	...	...	...	...	...	...	1,781	2,692	124	...	..	.	3,703	9,786	146	18,234
	9	Vishnupur	2,759	...	...	...	...	...	...	...	...	...	...	189	967	19	...	..	...	1,565	6,610	74	9,454
	10	Sonamukhi	2,626	...	...	...	...	...	...	...	...	...	...	96	713	134	...	...	...	...	4,855	5	5,803
		Total	22,257	...	.	...	...	...	...	...	...	...	...	2,066	4,372	277	...	...	...	5,268	21,283	225	33,491
Midnapore	11	Midnapore	3,262	...	...	...	...	...	...	...	...	...	...	19,872	5,387	416	...	...	...	15,633	...	125	41,463
	12	Tamluk	1,711	..	...	...	...	...	...	...	...	...	...	491	351	56	85	...	...	2,831	3,311	87	7,212
	13	Ghatal	749	...	...	...	...	...	...	...	...	...	...	279	1,219	163	26	...	...	...	5,604	123	7,405
	14	Chandrakona	922	...	...	...	...	...	...	...	...	...	...	27	1,025	..	...	...	...	...	2,748	61	3,861
	15	Ramjibanpur	973	...	...	...	...	...	...	...	...	...	...	32	857	...	..	...	...	...	2,173	14	3,076
	16	Khirpai	396	...	...	..	...	...	...	...	...	...	...	33	1,027	...	..	...	...	...	1,488	5	2,553
	17	Kharar	883	...	...	...	..	...	...	...	...	...	...	2	1,514	...	..	...	.	...	3,124	47	4,687
		Total	8,806	...	...	...	...	...	...	...	...	...	...	20,727	11,369	665	111	...	...	18,464	18,448	462	70,337
Hooghly	18	Hooghly-Chinsura	46,792	...	...	...	...	...	...	...	...	...	...	32,098	4,557	761	4,416	...	...	16,936	...	354	59,116
	19	Serampore	30,867	..	...	...	...	...	...	...	...	...	...	33,297	1,575	1,670	8,532	...	...	16,560	...	68	61,702
	20	Uttarpara	11,837	...	...	...	...	...	...	...	...	...	...	8,097	1,494	351	1,500	...	...	5,075	...	194	17,601
	21	Baidyabati	4,397	...	...	..	...	.	...	...	...	...	...	9,831	5,057	1,508	350	...	...	5,488	...	33	23,167
	22	Bhadreswar	8,336	...	...	...	...	...	...	...	...	...	...	11,986	1,231	341	..	...	...	4,570	477	35	18,640
	23	Kotrung	2,865	...	...	...	...	...	...	...	...	...	...	3,586	213	1,910	...	...	...	1,529	...	...	7,588
	24	Bansberia	1,760	...	...	...	...	...	...	...	...	...	...	315	428	183	...	...	...	...	3,396	29	4,851
	25	Arambagh	830	...	...	...	...	.	...	...	...	...	...	589	771	118	...	...	...	1,189	3,855	26	5,748
		Total	1,07,443	...	...		...	...	...	...	...	...	..	1,00,999	16,226	6,842	14,792	...	...	51,337	7,428	739	1,98,363
Howrah	26	Howrah	2,60,839	...	...	...	...	...	...	...	...	...	...	2,74,481	15,486	2,147	...	2,07,902	85,288	1,93,069	...	1,224	7,78,697
	27	Bally	(a)8,312	...	...	...	...	...	...	...	...	...	...	20,375	910	1,427	1,462	...	...	8,838	...	58	33,070
		Total	2,69,151	...	...	...	...	...	...	...	...	...	...	2,94,856	16,396	3,574	1,462	2,07,902	85,288	2,01,907	...	1,282	8,11,767
		Divisional Total	5,46,158	..	...	...	...	...	...	...	...	...	...	5,00,434	63,527	14,530	21,015	2,34,783	85,288	3,22,177	65,356	3,032	18,10,142
PRESIDENCY DIVISION.																							
24-Parganas	28	Cossipore-Chitpur	33,721	...	...	...	...	...	...	...	...	...	...	1,01,438	3,750	685	...	40,035	39,501	42,025	...	831	2,28,265
	29	Maniktala	30,359	...	...	...	...	...	...	...	...	...	...	47,987	10,423	4,370	...	25,288	2,208	27,757	...	1,234	1,19,267
	30	Baranagar	14,385	...	...	...	...	...	...	...	...	...	...	20,539	2,789	630	1,650	...	...	20,454	...	158	45,870
	31	Kamarhati	1,695	...	...	...	...	...	...	...	...	...	...	10,456	473	378	...	...	...	7,589	...	92	19,288
	32	South Suburban	12,516	...	...	...	...	...	...	...	...	...	...	13,681	1,603	3,169	...	1,979	...	5,130	...	28	24,590
	33	Tollyganj	6,996	...	..	...	...	...	...	...	...	...	...	11,945	1,935	2,600	...	4,448	...	2,578	...	234	23,740
	34	Garden Reach	18,119	...	...	...	...	...	...	...	...	...	...	34,131	2,627	1,930	...	13,310	...	17,869	...	2,061	69,828
	35	Rajpur	2,905	...	...	...	...	...	...	...	...	...	...	67	1,239	158	...	...	...	2,069	...	293	9,274
	36	Baruipur	8,698	...	...	...	...	...	...	...	...	...	...	256	1,732	60	...	...	...	1,695	3,685	49	7,477
	37	Jainagar	2,458	...	...	...	...	...	...	...	...	...	...	84	1,562	180	...	...	...	1,689	3,899	13	7,436
	38	South Dum-Dum	12,379	...	...	...	...	...	...	...	...	...	...	4,036	1,738	385	...	1,855	...	2,706	4,247	15	15,042
	39	North Dum-Dum	615	...	...	...	...	...	...	...	...	...	...	4	3,044	45	...	...	...	497	1,696	3	5,289
	40	South Barrackpore	1,212	...	...	...	...	...	...	...	...	...	...	2,429	1,926	649	...	...	...	3,991	3,142	2	11,239
	41	Panihati	4,888	...	...	...	...	...	...	...	...	...	...	293	819	87	...	...	...	4,319	5,831	25	11,374
	42	Tittagarh	20,280	..	...	...	...	...	...	...	...	...	...	23,117	590	451	...	...	...	18,451	...	37	42,946
	43	North Barrackpore	4,625	...	...	...	...	...	...	...	...	...	...	800	551	713	350	...	...	4,930	5,734	6	13,184
	44	Garulia	2,116	...	.	...	...	...	...	...	...	...	...	7,214	180	211	...	...	...	6,220	...	8	14,233
	45	Barasat	11,361	...	...	...	..	...	...	...	...	...	...	537	6,512	45	...	...	...	1,338	3,346	67	11,895
	46	Naihati	26,539	...	...	...	...	...	...	...	...	...	...	528	332	296	2,04	...	...	5,251	3,285	1	17,533
	47	Halisahar	1,693	...	...	...	...	...	...	...	...	...	...	1,832	1,109	130	240	...	...	2,703	4,109	23	19,236
	48	Bhatpara	54,620	...	...	...	...	...	...	...	...	...	...	26,596	980	1,369	...	...	...	11,556	...	89	40,590
	49	Gobardanga	3,173	...	...	...	...	...	...	...	...	...	...	122	376	27	...	...	...	...	3,395	7	3,927
	50	Basirhat	3,335	...	...	...	...	...	...	...	...	...	...	667	1,283	212	...	...	...	1,292	4,517	75	8,046
	51	Baduria	391	...	...	...	...	...	...	...	...	...	...	48	999	23	...	...	...	243	3,716	6	5,035
	52	Taki	1,098	..	...	...	...	...	...	...	...	...	...	71	139	...	...	...	...	4	2,109	36	2,359
	53	Budge Budge	14,928	...	...	...	...	...	...	...	...	...	...	19,432	328	114	...	...	...	4,996	...	74	24,944
		Total	2,95,595	...	...	...	...	...	...	...	...	...	...	3,26,760	49,029	18,976	4,280	85,915	41,709	1,97,712	63,169	5,467	7,93,807

Realizations under Special Acts—								Revenue derived from Municipal Property and powers apart from taxation.						
		From other sources.												
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* (rest-houses) dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
614	449	22	...	...	...	...	1,085	4,315	8	349	6,329	73	1,298	...
263	...	3	..	...	...	...	266	135	6	...	..	...	...	...
190	...	...	...	...	...	...	190	94	11	...	...	10	...	...
365	...	4	...	..	...	...	369	208	14	...	.	...	...	...
473	150	7	...	...	...	...	630	92	...	...	...	...	75	...
765	253	6	...	..	...	...	1,024	...	...	...	..	...	2,446	..
2,670	852	42	...	...	...	...	3,564	4,842	39	349	6,373	83	3,819	...
463	150	4	...	...	...	...	617	122	8	282	...	...	879	...
289	78	3	...	102	...	...	472	11	29	131	...	140	2,718	...
241	...	1	..	...	...	...	242	1,051	1	6	...	...	1,040	...
200	...	...	...	...	...		200	52	..	...	...	...	..	..
730	78	4		102	...	...	914	1,114	30	137	...	140	3,758	...
550	480	12	...	...	...	...	1,042	927	12	45	13,595	1,208	698	...
56	..	39	...	.	...	...	95	120	213	...	...	50	3,598	...
78	...	5	...		...	...	83	767	6	..	...	...	...	...
128	.	...	...	...	...	...	128	604	142	..	...		...	...
85	...	1	...	...	...	...	86	4	...	...	...	...	...	...
115	..	6	...	...	..	...	121	7	4	...	...	3	..	...
170	...	2	...	.	..		172	150	...	...	...	...	..	
1,182	480	65	...	...	..	...	1,727	2,588	377	45	13,595	1,261	4,298	...
436	506	18	...	...	...	...	960	286	241	...	...	...		...
549	287	17	...	20		...	873	567	1,000	50	...	...	2,488	...
92	241	5	...	..	...	...	338	108	...	...	...	...	...	...
146	9	12	...	...	...	...	167	105	58	...	...	...	51	...
331	45	4	.	.	...	...	380	5	23	1,836	...	...	50	...
88	...	1	..	...	...	...	89	...	51	...	...	.	...	...
153	...	3	...	...	...	...	156	...	..	...	...	...	...	...
196	...	7	...	...	9	...	212	465	...	...	...	...	...	...
1,991	1,088	67	...	20	9	...	3,175	1,536	1,373	1,886	...	...	2,589	..
1,564	867	71	5,989	52	...	...	8,543	5,989	57	...	...	...	17,122	...
352	7	10	...	...	...	...	369	154	240	20	...	...	...	..
1,916	874	81	5,989	52	...	...	8,912	6,143	297	20	...		17,122	...
8,952	3,522	263	5,989	174	9		18,909	16,345	2,124	2,719	19,884	1,484	32,456	...
995	173	30	17,592	...	...	...	18,700	2,743	3	5,739	...	...	56	...
389	1,085	29	3,153	...	...	...	4,656	606	...	5,817	...	...	125	...
333	152	23	...	...	...	...	508	1,577	1,906	54	...	...	65	...
340	6	8	...	...	...	...	354	82	103	373	...	...	228	...
197	119	56	...	...	...	...	372	26	...	270	...	...	...	..
438	241	26	...	...	...	...	705	846	4	1,608	...	...	254	125
395	335	41	1,630	...	...	...	2,401	304	1,906	220	...	...	25	...
112	145	11	...	...	...	...	268	59	63	29	...	...	25	...
105	98	5	...	18	...	...	226	14	19	..	.	...	25	...
178	...	14	...	...	...	...	192	161	...	...	...	6	...	...
226	91	3	...	...	...	...	320	41	3,580	..	...	...	20	...
122	55	1	...	...	...	...	178	8	1	...	...	...	...	...
464	177	11	...	...	...	...	652	127	5	...	...	...	...	...
316	66	14	...	...	...	...	396	4	119	...	..	...	25	...
127	67	5	...	...	...	...	199	305	12	...	...	...	870	..
335	105	5	...	...	...	...	445	78	25	12	...	...	270	..
161	...	1	...	...	...	.	162	450	...	150	...	...	...	..
358	77	10	.	...	...	...	445	118	61	3	...	...	750	..
360	72	16	..	...	...	...	448	325	25	...	...	...	...	...
246	26	10		...	...	..	282	...	29	...	...	...	600	
710	...	15	.	...	...	...	725	17	5	4,147	...	...	100	...
84	...	15	..	...	...	...	99	...	11	..	...	...	...	..
165	...	30	...	...	...	...	195	34	...	...	...	...	64	...
207	...	...	...	...	...	...	207	18	...	...	...	...	18	..
49	...	12	...	...	...	...	61	40	...	3	...	...	5	..
110	...	35	...	..	...	...	145	141	9	1,057	...	3	50	...
7,432	3,084	426	32,376	18	...	...	33,335	8,124	7,377	16,482	...	9	3,558	125

Revenue derived from Municipal Property and powers apart from taxation—*concld.*									Grants and Contributions (for general and special purposes)—									
Other fees.			Fines under Municipal and other Acts.	Interest on investments—			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			
From burning-ghats and burial-grounds.	Sale of night soil, etc.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
33	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
94	332	...	667	...	780	1,598	...	15,833	...	360	150	...	...	2,000	20,449	...	585	23,544
1,496	18	14	220	70	...	...	...	1,959	...	...	...	...	...	...	...	...	...	...
1,515	23	...	136	...	...	...	...	1,794	...	...	74	...	...	1,200	...	...	221	1,495
250	...	...	15	...	...	...	...	485	...	...	...	...	...	...	...	...	80	80
...	67	...	126	...	...	..	...	360	...	...	80	...	...	100	...	...	525	705
...	...	10	250	...	...	...	...	2,706	1,000	...	...	...	...	...	85	...	...	1,085
3,355	445	24	1,354	70	780	1,598	...	23,137	1,000	360	304	...	...	3,300	20,534	...	1,411	26,909
...	...	...	85	...	...	7	...	1,376	600	...	1,328	...	...	1,600	...	...	711	4,239
..	...	...	179	...	...	...	...	3,208	2,000	...	310	...	...	1,300	...	...	258	4,368
15	...	...	114	...	...	...	...	2,227	...	...	420	...	...	144	200	...	104	868
...	...	...	14	...	...	...		66	...	..	35	...	...	240	...	...	39	314
15	...	...	307	...	...	...	...	5,501	2,000	...	765	...	...	2,184	200	...	401	5,550
261	18	42	599	...	1,849	3,144	..	22,308	...	5,580	430	...	250	2,250	...	538	655	9,703
...	20	...	13	...	...	...	...	4,074	...	...	295	..	...	240	...	...	514	1,049
...	...	...	54	15	...	...	...	842	...	...	122	...	..	180	...	...	128	43
..	...	...	119	...	...	...	...	585	450	...	...	...	...	189	...	...	147	777
...	...	...	58	52	...	...	...	114	400	...	...	...	...	259	...	...	158	817
...	...	...	26	...	...	...	...	40	425	...	...	...	...	180	...	...	22	627
...	...	...	24	...	...	...	...	183	500	...	...	...	...	240	...	...	101	841
284	38	42	953	67	1,849	3,144	...	28,426	1,775	5,580	847	...	250	3,529	...	538	1,725	14,244
...	95	15	556	...	...	...	...	1,178	70,200	...	...	20,000	...	...	81,805	...	...	172,005
...	11	...	518	...	...	...	...	4,949	20,000	...	1,753	...	...	750	40,000	..	2,129	64,632
...	...	...	200	...	...	...	...	398	...	...	...	...	...	...	...	...	...	...
1,072	...	...	270	85	...	...	...	1,701	1,460	...	...	...	...	59	...	46	266	1,831
180	...	...	339	4,112	...	...	...	6,545	1,108	...	1,510	...	...	...	...	...	213	2,851
...	...	...	35	...	...	...	...	86	...	...	...	...	...	...	...	...	...	...
2,750	...	...	63	...	...	...	...	2,813	690	...	...	...	...	...	...	...	...	690
...	...	...	10	...	...	...	...	416	...	250	365	...	...	500	...	12	208	1,335
4,002	146	15	2,291	4,197	...	...	...	17,995	93,458	250	3,628	20,000	...	1,309	1,21,805	58	2,816	2,43,324
...	1,730	18,002	8,616	13,949	...	...	...	65,465	250	...	...	...	...	...	322	...	43	615
232	...	...	201	...	...	...	...	847	...	...	...	...	...	...	...	...	32	32
232	1,730	18,002	8,817	13,949	...	...	...	66,312	250	...	...	...	...	...	322	...	75	647
7,865	2,319	18,093	13,807	18,283	2,629	4,749	...	1,42,747	99,083	6,190	6,872	20,000	250	11,922	1,42,861	596	7,139	2,94,913
350	...	...	2,115	...	...	...	...	11,600	...	...	500	862	..	...	813	...	...	2,175
...	...	...	233	...	...	...	...	6,781	...	...	...	80	...	...	...	...	895	975
75	...	...	171	726	...	...	...	4,574	951	...	...	...	...	...	...	...	...	951
47	...	333	47	...	..	...	...	1,193	...	...	...	...	...	...	3,820	...	...	3,820
2,419	72	315	343	...	...	...	...	3,415	...	...	180	260	...	300	9	...	12	681
...	...	...	125	...	...	...	...	2,962	...	...	...	...	...	...	100	...	...	100
150	...	...	260	...	...	...	...	2,895	...	...	...	...	...	...	...	...	...	...
...	...	..	153	...	...	...	...	329	...	...	...	...	...	...	...	...	...	...
65	...	...	176	...	...	...	...	298	...	...	...	...	...	300	...	...	27	327
52	...	1	113	...	...	...	...	333	...	...	276	...	...	120	...	...	91	211
...	6	300	563	...	...	...	...	4,515	...	...	...	...	...	300	...	...	...	576
...	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	62	62
720	...	...	143	...	...	...	...	995	...	...	...	...	...	538	103	...	23	23
765	...	...	89	...	...	...	...	993	...	...	...	...	...	...	...	...	...	641
482	167	...	231	...	...	...	...	2,067	...	...	...	...	...	...	4,775	...	...	...
157	...	36	71	...	...	...	...	649	...	...	...	...	...	...	...	...	...	4,775
122	...	107	239	...	...	...	...	1,068	...	...	...	...	...	...	...	...	48	48
...	...	...	95	...	...	...	...	1,027	...	...	...	...	...	...	1,088	...	...	1,088
...	113	4	342	...	...	...	...	805	...	...	...	...	...	...	...	...	...	...
...	...	224	34	...	...	...	...	676	...	...	...	...	...	...	100	...	5	105
352	148	...	642	800	...	...	...	3,435	...	...	...	...	...	...	...	...	46	46
...	...	...	31	...	...	...	...	42	...	...	...	...	...	...	26,267	...	25	20,292
...	...	...	34	...	...	...	...	182	...	...	...	...	...	...	...	...	...	...
...	...	...	13	...	...	...	...	49	...	...	130	...	...	120	...	...	63	313
...	...	...	22	...	...	...	...	70	...	...	...	...	...	120	...	...	...	120
87	...	...	108	...	...	...	...	1,455	1,444	...	500	...	...	...	3	...	...	3
6,843	506	1,320	6,447	1,526	...	...	...	51,817	2,395	...	1,506	1,202	...	1,798	34,078	...	2,156	40,135

n Bengal during the year ending 31st March 1911.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.					
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	2	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
1,931	1,656	3,587	*1,48,743*	...	...	...	...	200	7,860	985	9,045	1,57,788	2,71,173	2 11 3	3 13 6	
73	134	207	*16,430*	...	...	...	...	...	901	53	954	17,384	22,757	1 11 6	1 12 5	
1	66	67	*11,776*	...	...	...	...	...	2,494	507	3,001	14,777	18,112	1 2 2	1 10 1	
73	48	121	*4,668*	...	...	...	...	...	...	154	154	4,822	5,642	0 10 3	0 13 3	
...	470	470	*18,358*	...	...	...	...	100	293	1,731	2,124	20,482	23,079	0 15 9	1 1 10	
37	271	308	*42,449*	...	...		...	...	950	246	1,196	43,645	52,483	2 1 2	2 5 9	
2,115	2,645	4,760	*2,42,424*	...	...	...	...	300	12,498	3,676	16,474	2,58,898	3,95,246	1 15 3	2 9 1	
...	24	24	*18,486*	..	...	...	...	...	1,042	563	1,605	20,091	22,244	1 6 6	2 2 0	
...	254	254	*26,536*	...	11,000	...	...	110	4,140	666	15,916	42,452	59,324	0 13 9	1 4 1	
6	114	120	*12,911*		...	...	...	...	3,811	69	3,880	16,791	19,550	0 7 10	0 10 9	
...	23	23	*6,406*	198	...	...	...	...	120	188	506	6,912	9,538	0 6 10	0 7 7	
6	391	397	*45,853*	198	11,000	...	...	110	8,071	923	20,302	66,155	88,412	0 9 11	0 13 8	
10	158	168	*74,684*		...	...	...	...	5,190	120	5,310	79,994	83,256	1 4 0	2 4 0	
...	518	518	*12,948*	542	...	...	...	...	1,505	...	2,047	14,995	16,706	0 14 7	1 10 3	
...	10	10	*8,770*	...	...	...	...	...	...	210	210	8,980	9,729	0 8 1	0 9 7	
3	68	71	*5,702*	...	...	...	...	...	472	321	793	6,495	7,417	0 6 7	0 8 9	
...	3	3	*4,096*	...	...	...	...	...	34	49	83	4,179	5,152	0 4 9	0 6 4	
...	...	...	*3,321*	...	...	...	...	...	500	...	500	3,821	4,127	0 8 1	0 10 7	
...	7	7	*5,890*	...	..	...	...	...	210	230	440	6,330	7,213	0 7 10	0 9 11	
13	764	777	*1,15,411*	542	...	...	...	...	7,911	930	9,383	1,24,794	1,33,600	0 12 6	1 4 7	
5	289	294	*2,33,553*	...	...	...	...	...	3,325	776	4,101	2,37,654	2,84,446	2 0 2	7 15 2	
299	297	596	*1,32,752*	...	...	...	...	...	3,656	1,658	5,314	1,38,066	1,68,433	1 6 2	2 15 9	
47	32	79	*18,326*	...	...	...	...	...	700	917	1,617	19,943	31,830	2 8 0	2 9 8	
1,176	43	1,219	*28,085*	...	...	...	...	50	3,502	1,977	5,529	33,614	38,511	1 5 6	1 10 1	
128	41	169	*28,565*	...	...	...	...	...	1,099	227	1,326	29,891	38,227	1 3 8	1 14 2	
...	100	100	*7,813*	...	...	..	...	...	166	115	275	8,088	10,953	1 4 3	1 5 0	
...	104	104	*8,614*	...	...	...	...	50	...	340	390	9,004	10,773	0 11 11	1 5 3	
...	410	410	*8,120*	...	...	..	...	...	...	...	...	8,120	8,950	0 11 1	0 15 8	
1,855	1,316	2,971	*4,65,823*	...	...	...	...	100	12,442	6,010	18,552	4,84,380	5,91,823	1 7 8	3 7 7	
821	56,868	57,689	*9,11,009*	...	75,000	..	...	...	3,86,153	21,835	4,82,988	13,93,997	16,54,836	4 5 7	5 1 5	
391	576	967	*35,285*	...	...	...	...	...	68	696	1,379	36,664	44,978	1 12 4	1 14 3	(a) Revised figures.
1,212	57,444	58,656	*9,46,294*	...	75,000	...	...	...	3,86,836	22,531	4,84,367	14,30,661	16,99,812	4 1 8	4 12 7	
5,001	62,584	67,585	*18,34,296*	740	86,000	...	...	510	4,28,800	34,683	5,50,683	23,84,979	29,31,137	2 4 3	3 2 9	
551	3,676	4,227	*2,64,367*	...	...	...	...	...	771	14,840	15,611	2,79,978	3,13,699	4 13 8	5 9 11	
6,053	3,062	9,115	*1,40,794*	...	...	...	...	...	603	23,555	24,158	1,64,952	1,95,811	2 3 6	2 9 11	
79	148	227	*52,130*	...	...	...	...	...	7,550	3,329	10,879	63,009	77,394	1 12 4	2 0 2	
409	135	544	*25,199*	...	...	...	...	100	652	349	1,101	26,300	27,995	1 1 1	1 6 4	
...	482	482	*29,670*	...	...	...	...	...	486	47	533	30,203	42,719	0 14 0	1 0 10	
10	53	63	*27,570*	...	...	...	...	...	360	446	806	28,376	35,372	1 4 4	1 7 8	
...	118	118	*75,212*	...	...	...	...	...	135	11,497	11,632	86,844	1,04,963	1 8 10	1 10 9	
...	90	90	*10,288*	...	...	...	...	...	...	512	512	10,800	13,705	0 12 9	0 14 2	
...	27	27	*8,259*	...	...	...	...	...	...	166	166	8,405	17,103	1 6 3	1 8 5	
...	51	51	*8,588*	...	...	...	...	...	...	188	188	8,776	11,234	0 12 10	0 14 10	
...	7	7	*19,946*	...	...	...	...	...	47	1,656	1,703	21,649	34,028	1 2 8	1 8 9	
18	6	24	*5,523*	...	...	...	...	...	112	90	202	5,725	6,340	1 0 9	1 1 6	
...	112	112	*13,639*	...	1,600	...	...	...	1,110	19	2,729	16,368	17,580	0 15 3	1 2 5	
...	275	275	*13,032*	...	...	...	...	...	1,250	140	1,390	14,422	19,310	1 0 4	1 2 9	
...	959	959	*50,946*	...	...	...	...	...	...	2,503	2,503	53,449	73,729	0 15 2	1 2 0	
14	37	51	*14,377*	...	...	...	...	...	111	208	319	14,696	19,321	0 13 1	0 14 3	
140	3,259	3,399	*19,950*	...	...	...	...	...	5	284	289	20,239	22,356	1 3 7	1 11 6	
17	74	91	*13,458*	...	...	...	...	...	..	120	120	13,578	24,939	1 5 7	1 8 5	
...	90	90	*18,981*	...	..	...	...	...	3,466	608	4,074	23,055	49,594	0 15 4	1 0 3	
...	8	8	*11,248*	...	...	...	...	...	40	...	40	11,288	12,981	0 12 2	0 13 4	
8	303	311	*66,353*	10,000	30,000	...	...	...	51,469	...	91,469	1,56,822	2,11,442	0 12 10	1 4 8	
...	6	6	*4,074*	..	...	...	...	...	200	21	221	4,295	7,468	0 12 4	0 13 2	
...	24	24	*8,760*	...	...	...	...	...	...	34	34	8,794	12,129	0 7 0	0 7 7	
...	45	45	*5,456*	...	...	...	...	...	...	31	31	5,487	5,868	0 5 10	0 6 4	
...	10	10	*2,603*	...	...	...	...	...	...	52	52	2,655	3,653	0 7 3	0 7 8	
20	149	169	*29,516*	...	...	...	...	...	2,500	1,958	4,458	33,974	48,902	1 6 2	1 10 3	
7,319	13,206	20,525	*9,38,819*	10,000	31,600	...	...	100	70,867	62,653	1,75,220	11,14,039	14,09,654	1 8 0	1 12 5	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes.		Total rates and taxes.
				(a) Class I. (Articles of food or drink for men and animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting, and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(a)	23
PRESIDENCY DIVISION—*concld.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Nadia	54	Krishnagar	1,618	...	...	...	...	...	...	...	...	...	...	24,345	4,229	1,364	...	...	...	12,259	...	178	42,875
	55	Santipur	17,181	...	...	...	...	...	...	...	...	...	...	21,070	2,595	1,097	...	...	...	12,620	...	186	37,567
	56	Ranaghat	3,876	...	...	...	...	...	...	...	...	...	...	6,771	820	167	...	...	...	4,683	...	26	12,468
	57	Nadia	3,700	...	...	..	...	...	...	...	...	...	...	7,495	706	241	...	...	...	6,298	...	8	14,748
	58	Kushtia	5,864	...	...	...	...	...	...	...	...	...	...	5,997	1,116	573	...	...	...	3,669	...	92	11,447
	59	Kumarkhali	1,281	...	...	...	...	...	...	...	...	...	...	145	214	75	...	...	...	2,426	2,881	75	5,816
	60	Meherpur	835	...	...	...	...	...	...	...	...	...	...	365	374	94	...	...	...	...	2,557	3	3,393
	61	Birnagar	1,279	...	...	...	...	...	...	...	...	...	...	110	250	...	...	...	...	...	2,686	...	3,046
	62	Chakdah	893	...	...	...	...	...	...	...	...	...	...	130	972	95	...	...	...	...	2,299	8	3,504
		Total	36,327	...		...	...	..	...			...	...	66,428	11,276	3,706	...	...	...	41,955	10,423	576	1,34,364
Murshidabad	63	Berhampore	9,672	..	...	...	...	...	...	..	...	...	...	22,542	3,276	441	1,365	24,217	...	16,262	...	496	68,599
	64	Murshidabad	1,359	...	.	...	...	...	...	...	...	...	...	1,519	1,564	122	1,723	...	...	6,747	7,651	41	19,367
	65	Azimganj	4,655	...	..	...	...	...	...	...	...	...	..	440	2,262	478	1,140	..	...	6,425	9,727	57	20,529
	66	Jangipur	1,151	...	...	...	...	...	...	...	...	...	...	568	451	46	3,931	...	...	2,865	3,824	26	11,711
	67	Kandi	1,921	...	...	...	...	...	...	...	...	...	...	317	528	267	...	...	...	1,803	6,537	71	9,263
	68	Dhulian	255	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,894	7	3,901
		Total	19,013	...	...	...	...	...	...	...	...	...	...	25,386	8,081	1,354	8,159	24,217	.	34,102	31,433	638	1,33,370
Jessore	69	Jessore	46,449	...	...	...	...	...	...	..	...	...	...	10,558	2,996	321	...	...	...	5,424	...	8	19,307
	70	Kotchandpur	1,570	...	...	...	...	...	...	...	...	...	...	33	2,153	23	210	...	...	647	3,103	97	6,266
	71	Maheshpur	902	...	...	...	...	...	...	...	...	...	...	50	185	...	85	...	...	...	1,935	6	2,261
		Total	48,921	...	...	...	...	...	...	...	..	...	...	10,641	5,334	344	295	...	...	6,071	5,038	111	27,834
Khulna	72	Khulna	10,310	...	...	...	...	...	...	...	...	...	...	4,118	179	321	537	...	...	6,042	5,210	96	16,503
	73	Satkhira	100	...	...	...	...	...	...	...	...	...	...	462	378	35	...	...	...	1,584	4,708	134	7,301
	74	Debhatta	474	...	...		...		...	...	...	...	...	36	...	...	29	...	...	...	2,529	130	2,724
		Total	10,884	...	..	...	...	...	...	...	...	...	...	4,616	557	356	566	...	...	7,626	12,447	360	26,528
		Divisional Total	4,10,940	...	..	...	...	...	...	...	...	...	...	4,33,331	74,277	24,736	13,300	1,10,132	41,799	2,37,466	1,22,500	7,152	11,15,10
PATNA DIVISION.																							
Patna	75	Patna	75,451	...	...	...	...	...	...	...	...	...	...	90,458	12,736	5,746	11,496	...	...	32,610		294	1,53,340
	76	Barh	4,080	..	...	...	...	...	...	...	...	...	...	...	882	216	...	...	...	1,023	6,510	51	8,682
	77	Bihar	3,005	...	...	...	...	...	...	...	...	...	...	265	1,525	993	...	...	...	6,558	17,393	355	27,089
	78	Dinapore	9,048	...		...	...	...	..	...	...	...	...	10,364	4,090	229	...		...	3,195		29	17,907
	79	Khagole	2,071	...	...	...	...	..	...	...	...	...	...	10,412	920	256	...	...	...	...	...	...	11,588
		Total	93,655	...	...	...	...	...	...	..	...	...	...	1,11,499	20,153	7,440	11,496	...	...	43,386	23,903	729	2,18,606
Gaya	80	Gaya	15,585	...	...	...	...	...	...	...	...	...	...	50,805	9,506	1,852	...	...	...	25,953	...	332	88,448
	81	Tikari	2,369	...	...	...	...	...	...	...	...	...	...	5,931	347	156	...	...	...	...	...	166	6,600
	82	Daudnagar	3,821	...	...	...	...	...	...	...	...	...	...	208	342	225	950	...	...	...	2,848	49	4,622
		Total	21,775	...	...	...	...	..	...	...	...	...	...	56,944	10,195	2,233	950	...	...	25,953	2,848	547	99,670
Shahabad	83	Arrah	32,953*	...	...	...	...	...	...	...	...	...	...	2,852	4,836	610	...	11,697	...	2,086	15,374	39	37,494
	84	Jagdishpur	2,059	...	...	...	...	...	...	...	...	...	...	42	1,284	46	...	...	...	...	3,776	6	5,154
	85	Buxar	745	...	...	...	...	...	...	...	...	...	...	416	407	224	..	...	...	1,788	8,420	42	11,297
	86	Dumraon	1,591	...	...	...	...	...	...	...	...	...	...	75	956	245	...	...	...	...	8,123	5	9,404
	87	Bhabua	830	...	...	...	...	...	...	...	...	...	...	185	114	189	...	...	...	...	2,070	4	2,562
	88	Sasaram	3,513	..	...	...	...	...	...	...	...	...	...	1,049	934	173	...	...	...	...	6,373	102	8,631
		Total	41,691	...	...	...	...	...	..	...	...	...	...	4,619	8,531	1,487	...	11,697	...	3,874	44,136	198	74,542
		Divisional Total	1,57,121	...	...	...	...	...	...	...	...	...	...	1,73,062	38,879	11,160	12,446	11,697	...	73,213	70,887	1,474	3,92,818
TIRHUT DIVISION.																							
Saran	89	Chapra	13,902		...	...	...	...	...	...	...	...	...	29,458	3,426	678	1,650	...	...	12,173	...	410	47,795
	90	Revelganj	1,127	...	...	...	...	...	...	.	...	...	...	3,100	492	40	2,581	...	...	...	...	39	6,252
	91	Siwan	17,366	...	...	..	...	...	...	...	...	...	...	...	790	205	...	...	...	3,372	6,867	76	11,310
		Total	32,395	...	...	...	...	...	...	...	...	...	...	32,558	4,708	923	4,231	.	...	15,545	6,867	525	65,357
Champaran	92	Motihari	5,489	...	...	...	...	...	...	..	...	...	...	9,258	885	266	...	...	...	363	...	46	10,818
	93	Bettiah	6,636	...		...	...	...	...	...	...	...	...	5,154	1,470	327	...	...	...	1,288	12,186	341	20,766
		Total	12,125	...	...	...	...	...	...	...	...	...	..	14,412	2,355	593	...	...	...	1,651	12,186	387	31,584

Realizations under Special Acts.								Revenue derived from Municipal Property and powers apart from taxation.						
		From other sources.												
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* [rest houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
310	391	37	...	...	...	...	1,238	1,487	3,079	52	...	...	60	...
340	141	64	...	...	...	...	545	113	65	...	4,951	...	45	...
186	29	13	...	272	...	...	500	226	131	...	...	4	30	...
353	...	20	...	...	...	...	373	303	2	131	...	...	...	...
134	...	13	...	...	...	...	147	...	97	55	...	...	40	...
110	...	8	...	...	...	...	113	79	51	...	...	...	15	...
480	...	4	...	...	...	...	484	...	93	...	...	22	10	...
186	...	4	...	37	...	...	227	113	...	...	...	...	425	...
167	...	1	...	...	...	...	168	23	37	...	...	...	15	...
2,766	561	159	...	309	...	...	3,795	2,344	3,555	238	4,951	26	640	...
297	367	46	...	...	...	...	710	940	97	...	...	...	195	...
1,001	...	12	...	...	...	...	1,013	148	15	...	...	...	580	...
844	...	16	...	...	...	...	860	...	...	...	...	...	...	...
453	...	14	...	...	...	...	467	84	...	...	...	...	...	...
274	...	9	...	...	...	...	283	71	...	...	...	...	...	...
1,135	...	...	...	...	...		1,135	...	...	...	...	...	...	...
4,004	367	97	...	...	...	...	4,468	1,243	112	...	...	...	775	...
613	176	3	...	...	...	...	792	209	11	...	...	...	80	...
256	24	13	...	...	...	...	293	247	...	...	...	...	27	...
206	...	...	...	...	...	...	206	...	132	...	...	...	...	...
1,075	200	16	...	...	...	...	1,291	456	143	...	...	...	107	...
404	53	14	...	32	...	...	503	841	122	10	...	148	25	...
157	...	15	...	2	...	...	174	70	...	7	...	...	...	...
79	...	4	...	...	...	...	83	14	4	...	...	...	...	...
640	53	33	...	34	...	...	760	925	126	17	...	148	25	...
15,917	4,265	731	22,375	361	...	...	43,649	13,092	11,813	16,737	4,951	183	5,105	125
680	540	106	...	...	1,811	...	3,137	893	463	...	...	778	1,580	...
324	...	11	...	...	...	...	335	...	...	...	...	...	...	...
704	...	67	...	...	...	...	771	70	4	...	...	...	348	...
77	...	14	...	...	...	...	91	...	...	...		...	...	...
110	...	...	...	...	...	...	110	...	...	...	...	...	...	...
1,895	540	198	...	...	1,811	...	4,444	963	467	...	...	778	1,928	...
1,503	659	138	...	...	...	...	2,300	2,877	27	107	...	413	8,625	...
171	...	8	...	...	...	...	179	102	4	...	...	...	...	...
450	...	10	...	...	15	...	475	...	94	...	...	...	...	...
2,124	659	156	...	...	15	...	2,954	2,979	125	107	...	413	8,625	...
462	159	62	...	...	...	...	683	468	12	1	...	...	4,140	...
249	...	10	...	...	...	...	259	...	...	...	...	...	...	...
189	8	5	...	...	...	...	202	22	...	...	...	...	48	...
312	...	8	...	...	...	...	320	...	...	20	...	...	...	...
451	...	5	...	...	...	...	456	62	4	...	...	22	76	...
1,006	...	2	...	...	...	...	1,008	595	...	...	...	...	6,131	...
2,669	167	92	...	...	...	...	2,928	1,147	16	21	...	22	10,395	...
6,688	1,366	446	...	...	1,826	...	10,326	5,089	608	128	...	1,213	20,948	...
384	594	67	...	...	...	...	1,045	338	180	148	578	...	2,331	...
110	...	13	...	...	...	...	123	98	26	...	...	...	...	...
189	...	43	...	...	...	...	232	196	160	36	...	...	757	...
683	594	123	...	...	...	...	1,400	632	366	184	578	...	3,088	...
244	...	20	...	...	...	...	264	116	127	...	1,091	78	4,641	
425	...	35	...	...	...	...	460	...	...	...	...	...	430	...
669	...	55	...	...	...	...	724	116	127	...	1,091	78	5,071	...

Revenue derived from Municipal Property and powers apart from taxation—*concld.*									Grants and Contributions (for general and special purposes).									
Other fees.				Interest on investments.					From Government.			From local funds.			From other sources.			
From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	10	147	387	...	...	...	...	5,222	3,000	...	2,509	...	...	1,200	..	...	706	7,415
92	...	75	106	...	...	...	...	5,447	...	...	...	...	...	...	60	465	30	555
...	...	21	42	...	...	...	...	454	19,500	...	165	...	...	240	...	...	948	20,853
124	...	20	188	...	...	...	...	768	...	...	...	...	...	787	...	...	240	1,027
...	5	30	63	...	...	...	...	290	4,183	...	1,206	...	...	120	...	...	936	6,445
...	...	...	214	...	...	...	...	353	...	...	...	...	...	240	...	...	37	277
...	...	...	11	...	...	...	...	136	...	...	344	...	...	489	...	...	624	1,448
...	...	4	12	136	...	...	...	690	...	...	...	...	...	240	...	...	179	419
...	...	...	...	...	...	...	...	75	...	...	...	...	...	240	...	...	10	250
216	15	297	1,023	136	...	...	...	13,441	26,683	...	4,224	...	...	3,547	60	465	3,710	38,689
891	...	...	670	...	...	4,370	...	7,163	16,600	...	2,954	...	...	5,401	23,129	...	16,783	64,867
179	...	...	125	...	...	175	...	1,222	...	...	424	...	..	180	3,666	...	1,437	5,707
177	...	...	234	...	...	...	...	411	...	...	100	...	...	195	...	...	193	488
1,123	...		921	...	...	28	...	1,356	...	...	500	...	...	1,500	...	...	1,272	3,272
...	32	...	257	...	...	...	...	360	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,370	32	...	1,407	...	...	4,573	..	10,512	16,600	...	3,978	..	...	7,276	26,795	...	19,685	74,334
164	...	...	156	...	...	63	...	683	...	...	546	...	...	2,596	4,111	...	592	7,845
13	...	...	161	...	...	...	...	448	...	...	...	...	...	100	...	...	68	168
..	...	...	15	...	...	...	...	147	...	...	...	...	...	375	...	...	17	392
177	...	...	332	...	...	63	...	1,278	...	...	546	...	...	3,071	4,111	...	677	8,405
...	..	...	60	...	...	179	...	1,385	8,537	...	395	...	...	984	...	...	1,067	10,983
...	...	...	110	...	...	63	...	250	...	...	115	...	...	400	...	...	536	1,051
...	...	...	...	...	...		...	18	...	...	...	..	...	...	...	...	...	...
...	...	...	170	...	...	242	...	1,653	8,537	...	510	...	...	1,384	...	...	1,603	12,034
8,606	553	1,617	9,379	1,662	...	4,878	...	78,701	54,215	...	10,764	1,202	...	17,076	62,044	465	27,831	1,73,597
...	55	...	2,412	2,835	...	...	...	9,016	12,055	...	13,300	683	...	7,000	561	...	2,186	35,785
...	13	...	216	...	...	...	...	229	...	...	1,130	600	...	1,500	...	...	322	3,552
...	55	...	11	...	...	...	...	488	1,066	...	570	...	...	2,500	277	...	271	4,618
...	12	...	90	...	..	...	...	102	...	...	885	...	...	1,500	...		664	3,049
...	...	...	73	...	...	...	...	73	...	...	...	...	...	...	...	...	...	...
...	135	...	2,802	2,835	...	...	...	9,908	13,055	...	15,885	1,283	...	12,500	838	...	3,443	47,004
...	290	...	1,977	...	...	210	...	14,526	1,400	..	3,000	3,000	...	8,683	...	...	818	16,901
...	...	...	8	...	...	...	...	114	...	...	500	...	...	...	..	...	..	500
...	...	...	43	...	...	...	...	137	1,178	...	500	...	...	490	..	...	75	2,243
..	290	...	2,028	...	...	210	...	14,777	2,578	...	4,000	3,000	...	9,173	...	..	893	19,644
...	...	...	511	...	...	...	...	5,132	...	...	...	25,000	...	...	13,267	...	...	38,367
...		...	141	...	...	...	...	141	...	...	...	...	...	...	...	...	...	...
...	...	...	59	...	...	...	..	129	950	...	575	...	...	500	...	...	365	2,390
...	...	...	110	...	...	...	...	130	600	...	...	...	...	...	1,330	...	...	1,960
...	...	11	49	...	...	...	...	224	50	...	75	...	...	610	...	...	375	1,110
...	...	251	26	...	...	...	...	7,003	1,330	...	75	...	...	1,380	...	...	2,414	5,199
...	...	262	896	...	...	...	...	12,759	2,930	...	725	25 00	...	2,490	14,727	...	3,154	49,026
...	425	262	5,726	2,835	...	210	...	37,444	18,563	...	20,610	29,283	...	24,163	15,565	...	7,490	1,15,674
...	...	...	1,276	4,050	87	485	...	9,473	2,300	...	5,878	...	180	8,350	...	...	3,913	20,621
...	...	...	162	...	...	...	...	286	...	...	...	...	...	500	...	...	421	921
...	...	...	403	...	...	...	...	1,552	200	...	2,000	...	...	6,000	...	...	1,853	10,053
...	...	...	1,841	4,050	87	485	...	11,311	2,500	...	7,878	...	180	14,850	...	...	6,187	31,593
...	102	...	288	...	...	70	...	6,513	...	...	3,950	...	...	3,000	...	...	3,518	10,468
...	44	...	81	...	...	...	...	555	...	...	100	...	...	1,200	...	...	2,632	3,932
...	146	...	369	...	...	70	...	7,068	...	...	4,050	...	...	4,200	...	...	6,150	14,400

in Bengal during the year ending 31st March 1911—contd.

Miscellaneous.				Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	*Total income of the year, excluding opening balance.*	Sale-proceeds of Government securities, and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	240	240	*56,490*	...	..	..	...	...	5,283	3,421	8,704	65,194	66,812	1 12 10	2 6	
...	79	79	*44,194*	...	...	..	...	...	2,005	416	2,421	46,615	63,796	1 6 6	1 10 5	
215	9	224	*34,498*	...	...	...	...	...	1,518	75	1,590	36,088	39,964	1 4 3	3 8 0	
7	60	67	*16,983*	...	...	...	...	...	213	1,075	1,288	18,271	21,971	1 2 10	1 5	
...	31	31	*18,360*	...	...	...	...	...	1,286	639	1,925	20,285	26,149	1 14 3	3 0 2	
38	31	69	*6,634*	...	...	...	...	...	267	62	329	6,963	8,244	1 8 9	1 12 3	
...	50	50	*5,511*	...	...	...	...	...	1,827	...	1,827	7,338	8,173	0 9 1	0 14 9	
...	93	93	*4,475*	...	...	...	...	...	1,982	...	1,982	6,457	7,736	1 2 4	1 10 11	
...	3	3	*4,000*	...	...	...	...	...	417	628	1,045	5,045	5,938	0 11 4	0 12 11	
260	596	856	*1,91,145*	...	...		...	...	14,795	6,316	21,111	2,12,256	2,48,783	1 6 4	1 15 10	
199	445	644	*1,41,983*	...	...	...	...	...	5,043	6,476	11,519	1,53,502	1,63,174	2 9 11	5 6 10	
...	124	124	*27,433*	...	...	...	...	56	5,892	..	5,942	33,375	34,734	1 8 6	2 2 7	
...	156	156	*22,444*	...	...	...	...	...	469	...	469	22,913	27,568	1 10 8	1 13 2	
...	33	33	*16,859*	...	...	...	...	...	3,233	2,605	5,838	22,677	23,828	1 0 5	1 7 7	
2	12	14	*9,920*	...	...	...	...	...	...	...	...	9,920	11,841	0 11 8	0 13 6	
...	2	2	*5,038*	...	...	...	...	...	...	176	176	5,214	5,469	0 7 6	0 9 8	
201	772	973	*2,23,657*				...	56	14,637	9,257	23,944	2,47,601	2,66,614	1 9 6	2 10 10	
...	83	83	*28,710*	...	30,000	...	...	...	437	8	30,445	59,155	1,05,604	2 2 9	3 3 8	
...	20	20	*7,195*	...	...	...	...	...	...	356	356	7,551	9,121	0 10 5	0 12 0	
...	10	10	*3,016*	...	...	...	...	...	1,094	...	1,094	4,110	5,012	0 9 10	0 8 9	
...	113	113	*38,921*	...	30,000		...	...	1,531	364	31,895	70,816	1,19,737	1 4 1	1 13 2	
...	167	167	*29,541*	...	...	...	...	65	2,196	9,662	11,923	41,464	51,774	1 4 3	2 4 4	
...	13	13	*8,789*	...	...	...	...	...	83	830	913	9,702	9,802	0 10 8	0 12 10	
7	45	52	*2,877*	...	...	...	...	...	...	190	190	3,067	3,541	0 8 3	0 8 7	
7	225	232	*41,207*	...	...	...	...	65	2,279	10,682	13,026	54,233	65,117	0 14 6	1 6 6	
7,787	14,912	22,699	*14,33,749*	10,000	61,600	...	...	215	1,04,109	89,272	2,65,196	16,98,945	21,09,885	1 7 6	1 14 3	
607	714	1,321	*2,02,599*	50,875	...	...	...	10	12,804	22,245	85,334	2,87,933	3,63,384	1 0 0	1 5 1	
1	51	52	*12,850*	...	...	...	...	...	1,100	474	1,574	14,424	18,504	0 11 4	1 0 10	
...	121	121	*33,087*	...	...	...	...	...	3,260	4,801	8,061	41,148	44,153	0 10 1	0 12 4	
...	22	22	*21,171*	...					2,545	2,227	4,772	25,943	34,991	0 12 6	0 14 9	
...	36	36	*11,807*	...	...	...	...	...	...	31	31	11,838	13,909	1 8 8	1 9 1	
608	944	1,552	*2,81,514*	50,875	...	...	...	10	19,709	29,778	99,772	3,81,286	4,74,941	0 14 7	1 2 10	
757	207	964	*1,23,139*	...	...	...	...	...	19,267	444	19,711	1,42,850	1,58,435	1 3 10	1 11 7	
...	28	28	*7,421*	...	...	...	...	...	19	97	116	7,537	9,906	1 0 4	1 2 5	
..	41	41	*7,518*	...	...	...	...	...	582	...	582	8,100	11,921	0 7 7	0 12 4	
757	276	1,033	*1,38,078*	...	...	..	...	...	19,868	541	20,409	1,58,487	1,80,262	1 2 2	1 9 3	
...	858	858	*82,534*	...	...	..	...	...	600	3,742	4,542	87,076	1,20,029	0 13 11	1 12 7	* Revised figures.
...	25	25	*5,579*	...	...	...	...	...	651	...	651	6,260	8,319	0 7 2	0 7 9	
...	143	143	*14,161*	...	...	...	...	...	1,400	..	1,400	15,561	16,306	0 11 1	1 0 2	
2	41	43	*11,857*	...	...	...	...	...	750	...	750	12,607	14,198	0 8 4	0 10 7	
...	46	46	*4,398*	...	...	...	...	...	650	451	1,101	5,499	6,329	0 7 2	0 12 5	
156	91	247	*22,088*	...	...	...	...	...	3,048	3,238	6,286	28,374	31,887	0 5 10	0 14 11	
158	1,204	1,362	*1,40,617*	...	...	...	...	...	7,329	7,431	14,760	1,55,377	1,97,068	0 10 0	1 2 11	
1,523	2,424	3,947	*5,60,209*	50,875	...	...	...	10	46,366	37,750	1,34,941	6,95,150	8,52,271	0 14 1	1 4 1	
23	702	725	*79,659*	...	...	...	...	...	778	172	950	80,609	94,511	1 2 0	1 14 0	
...	338	338	*7,920*	...	...	...	...	...	286	...	286	8,206	9,333	0 12 0	0 15 2	
...	120	120	*23,267*	...	...	...	...	...	330	6,832	7,162	30,429	47,795	0 14 6	1 13 10	
23	1,160	1,183	*1,10,846*	...	...	..	...	...	1,394	7,004	8,398	1,19,244	1,51,639	1 0 6	1 12 0	
95	470	565	*25,628*	...	...	...	...	...	3,761	5,268	9,029	37,657	43,146	0 11 7	1 14 9	
...	81	81	*25,794*	...	...	.	...	...	2,510	158	2,668	28,462	35,098	0 12 10	0 15 11	
95	551	646	*54,422*	...	...	..	...	...	6,271	5,426	11,697	66,119	78,244	0 12 4	1 5 4	

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes.		Total rates and taxes.
				(a) Class I. (Articles of food or drink for men and animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting, and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(a)	23
TIRHUT DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur.	94	Muzaffarpur...	5,449	...	...	...	...	...	...	...	...	...	..	35,743	4,576	411	13,300	...	...	21,062	...	21	75,113
	95	Hajipur ...	4,107	...	...	...	...	...	...	...	...	...	..	9,592	986	341	...	...	...	...	..	323	11,242
	96	Lalganj ...	699*	...	...	...	...	...	...	...	...	...	...	5,203	323	154	...	...	...	...	...	90	5,770
	97	Sitamarhi ...	2,344	...	...	...	...	...	...	...	...	...	...	552	774	547	...	...	...	2,164	7,135	63	11,235
		Total ...	12,599		...	...	...	...	...	...	...	...	...	51,090	6,659	1,453	13,300	...	...	23,226	7,135	497	1,03,360
Darbhanga	98	Darbhanga ...	14,112	...	...	...	...	...	...	...	...	...	...	13,952	6,779	1,205	...	...	...	10,862	20,483	163	53,444
	99	Madhubani ...	3,221	...	...	...	...	...	...	...	...	...	...	603	941	263	...	...	...	...	6,206	13	8,026
	100	Koserha ...	1,027	...	...	...	...	...	...	...	...	...	...	72	850	204	...	...	...	...	2,675	10	3,811
	101	Samastipur ..	3,200	...	...	...	...	...	...	...	...	...	...	701	716	265	...	...	...	1,415	5,702	9	8,808
		Total ...	21,560	...	...	...	...	...	...	...	...	...	...	15,328	9,286	1,937	...	...	...	12,277	35,066	195	74,089
		Divisional Total. ...	78,679	...	...	...	...	...	...	...	...	..	...	1,13,388	23,008	4,906	17,531	..	..	52,699	61,254	1,604	2,74,390
BHAGALPUR DIVISION.																							
Monghyr	102	Monghyr ...	1,14,789	...	...	...	...	...	...	...	...	...	...	26,484	3,865	1,114	7,583	...	...	10,594	...	202	49,842
	103	Jamalpur ...	2,281	...	...	...	...	...	...	...	...	...	...	22,864	1,345	288	...	...	...	10,345	...	48	34,890
		Total ...	1,17,070	...	...	...	...	...	...	...	...	...	...	49,348	5,210	1,402	7,583	...	...	20,939	...	250	84,732
Bhagalpur	104	Bhagalpur ...	49,081	...	...	...	...	...	...	...	...	...	...	43,063	11,568	1,654	10,991	27,901	..	14,994	...	135	1,10,356
	105	Colgong ...	1,070	...	...	...	...	..	..	..	.	...	...	250	830	163	...	...	...	...	2,947	10	4,200
		Total ...	50,151	...	...	...	...	...	.	...	...	...	...	43,313	12,398	1,817	10,991	27,901	...	14,994	2,947	195	1,14,556
Purnea ...	106	Purnea ...	6,677	...	...	...	...	...	...	...	...	...	...	15,717	3,496	149	...	...	...	5,864	...	67	25,293
	107	Kishanganj ..	10,655	...	...	...	...	...	...	...	...	...	...	269	6,498	1,075	...	...	...	1,347	4,707	80	13,976
	108	Katihar ...	3,080	..		...	...	...	..	..	...	...	.	4,878	1,380	71	...	...	...	1,396	...	47	7,772
		Total ...	20,412	...	..	...	...	...	..	...	...	...	...	20,864	11,374	1,295	...	...	...	8,607	4,707	194	47,041
Darjeeling	109	Darjeeling ...	1,48,456	...	...	...	..	...	...	...	...	...	...	62,414	1,597	975	...	24,535	20,336	25,270	...	46	1,35,173
	110	Kurseong ...	25,754	...	...	...	...	..	...	...	...	...	...	15,175	...	701	...	6,658	...	4,578	...	65	27,177
		Total ..	1,74,210	...	...	...	...	...	...	...	...	...	...	77,589	1,597	1,676	...	31,193	20,336	29,848	...	111	1,62,350
Sonthal Parganas.	111	Deoghar ...	7,343	...	...	...	..	...	...	...	...	...	...	4,341	762	191	...	...	...	4,304	4,652	31	14,281
	112	Sahebganj	1,628	...	..	...	...	...	...	...	...	...	...	12,074	2,050	1,158	...	...	...	4,824	...	32	20,138
	113	Dumka ..	3,509	...	...	...	..	...	...	...	...	...	...	4,486	1,157	...	...	...	...	1,486	...	...	7,128
	114	Madhupur ...	1,217	...	...	...	...	...	.	...	...	...	...	5,194	409	...	...	...	...	513	1,327	139	7,582
		Total ...	13,697	...	...	...	...			...	...	.		26,095	4,378	1,349	...	...	...	11,126	5,979	202	49,129
		Divisional Total. ...	3,75,540	...	...	...	...	...	...	...	...	.	...	2,17,209	34,957	7,539	18,574	59,094	20,336	85,514	13,633	952	4,57,808
ORISSA DIVISION.																							
Cuttack ...	115	Cuttack ...	5,844	...	...	...	...	...	...	...	...	...	...	24,372	4,286	334	11,224	...	...	17,151	...	64	57,931
	116	Jajpur ...	976	...	...	...	...	...	...	...	...	...	...	203	235	16	...	...	...	862	4,046	123	5,485
	117	Kendrapara	3,432	...	...	...	...	...	...	...	...	...	...	416	679	116	376	...	...	1,780	6,775	52	10,194
		Total ...	10,252	...	...	...	...	...	...	...	...	...	...	24,991	5,200	966	11,600	...	...	19,793	10,821	239	73,610
Balasore ...	118	Balasore ...	1,567	...	...	...	...	...	...	...	...	...	...	1,319	1,337	43	542	...	...	1,989	9,561	...	14,801
Puri ...	119	Puri ..	2,06,860	...	...	...	...	...	...	...	...	...	...	25,206	2,713	152	...	...	...	15,603	...	...	43,674
Sambalpur	120	Sambalpur ..	4,219	12,434	238	4,258	990	716	293	3,245	1,041	24	23,239	...	351	...	1,463	...	...	3,043	...	...	28,086
		Divisional Total. ...	3,22,898	12,434	238	4,258	990	716	293	3,245	1,041	24	23,239	51,516	9,601	1,161	13,595	...	...	40,438	20,382	239	1,60,171
CHOTA NAGPUR DIVISION.																							
Hazaribagh.	121	Hazaribagh...	(f)11,986	...	...	...	...	...	...	...	...	..	...	682	1,923	129	...	...	...	5,817	7,095	27	15,673
	122	Chatra ...	2,979	...	...	..	...	...	...	...	...	...	...	149	924	138	...	...	...	...	3,906	26	5,143
	123	Giridih ...	3,431	...	...	...	...	...	...	...	...	...	...	630	808	393	...	...	...	...	4,238	54	6,123
		Total ...	18,396	...	...	...	...	...	..	...	...	...	...	1,461	3,655	660	...	...	...	5,817	15,239	107	26,939

Realizations under Special Acts.								Revenue derived from Municipal Property and powers apart from taxation.						
From pounds.	From hackney carriages.	From other sources.					Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
		Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.								
24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
243	356	142	...	...	...	...	741	724	67	...	...	595	386	...
332	...	61	...	...	...	...	393	377	162	22	...	...	672	...
98	...	45	...	...	...	(*a*)61	204	35	...	...	...	...	299	...
291	...	38	...	...	...	...	329	...	98	1	...	...	1,059	...
964	356	286	...	...	...	61	1,667	1,136	327	23	...	595	2,416	...
608	113	105	...	...	...	...	826	44	19	22	...	...	2,512	...
155	...	19	...	...	...	...	174	32	...	...	...	...	5,689	...
116	...	...	...	...	...	(*b*)14	130	12	...	33	...	...	175	...
131	...	38	...	...	...	...	169	43	...	2	542	22	1,345	...
1,010	113	162	...	...	...	14	1,299	131	19	57	542	22	9,721	...
3,326	1,063	626	...	...	...	75	5,090	2,015	839	264	2,211	695	20,296	...
1,108	340	72	...	...	...	...	1,520	113	656	121	...	357	1,479	...
708	11	14	...	20	...	...	753	...	9	...	...	...	80	
1,816	351	86	...	20	...	...	2,273	113	665	121	...	357	1,559	...
977	362	22	...	...	1,166	...	2,527	511	808	38	...	4,771	361	...
543	...	8	...	...	...	...	551	51	15	2	...	...	...	...
1,520	362	30	...	...	1,166	...	3,078	562	823	40	...	4,771	361	...
1,842	368	19	...	...	...	...	2,229	250	12	...	...	279	694	...
1,583	...	7	...	...	24	...	1,614	...	...	...	...	...	249	...
797	...	31	105	...	67	...	1,000	...	...	...	...	317	60	...
4,222	368	57	105	...	91	...	4,843	250	12	...	...	596	1,003	...
66	...	11	...	...	...	3	80	56,663	954	870	...	1,179	9,382	...
20	...	...	...	...	...	...	20	...	...	...	...	153	335	...
86	...	11	...	...	...	3	100	56,663	954	870	...	1,332	9,717	...
396	92	23	...	...	...	...	511	...	...	...	...	...	...	...
593	...	16	...	...	...	...	609	...	243	25	...	...	1,701	...
396	...	...	...	...	...	...	396	...	...	...	...	...	...	...
338	...	3	...	...		...	341	4	...	70	...	...	...	...
1,723	92	42	...	...	...	...	1,857	4	243	95	...	...	1,701	...
9,367	1,173	226	105	20	1,257	3	12,151	57,592	2,697	1,126	...	7,056	14,341	...
633	358	15	...	...	...	...	1,006	1,025	25	...	64	...	725	...
559	...	...	...	...	...	...	559	...	7	25	...	...	119	...
255	...	6	...	...	...	...	261	225	79	...	...	9	246	...
1,447	358	21	...	...	...	...	1,826	1,250	111	25	64	9	1,090	...
184	46	...	...	78	...	...	308	317	31	200	...	...	240	...
96	181	19	...	33	...	...	329	3,268	151	24	...	202	3,222	...
1,193	59	...	...	110	...	...	1,362	1,467	189	108	195	...	840	...
2,920	644	40	...	221	...	...	3,825	6,302	482	357	259	211	5,392	...
559	...	5	...	...	...	42	606	1,792	64	34	...	...	1,332	...
455	...	5	...	...	...	...	460	56	...	51	...	...	760	...
358	...	...	...	...	...	...	358	...	48	...	...	...	630	...
1,372	...	10	...	...	...	42	1,424	1,848	112	85	...	...	2,722	...

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*									GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
Other fees.			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,526	115	2,268	244	...	1,103	...	8,028	...	...	2,034	...	...	6,000	...	...	3,361	11,395
...	...	30	903	...	...	...	..	2,166	...	...	105	...	...	840	..	...	10,697	11,642
...	...	5	349	...	...	...	...	688	...	350	...	...	...	...	...	...	...	350
...	...	...	214	...	...	70	...	1,442	...	...	100	...	...	1,320	...	...	1,427	2,847
...	2,526	150	3,734	244	...	1,173	...	12,324	...	350	2,239	...	...	8,160	...	...	15,485	26,234
...	331	3	298	...	...	...	...	3,229	...	...	1,150	...	...	6,000	...	...	4,646	11,796
...	...	...	44	...	...	70	...	5,835	...	...	75	...	..	2,582	...	...	848	3,505
..	...	...	59	...	...	...	...	279	...	...	...	120	...	240	...	...	835	1,165
...	...	...	73	...	...	...	...	2,027	75	...	...	...	120	600	1,750	648	1,085	4,278
...	331	3	474	...	...	70	...	11,370	75	...	1,225	120	120	9,382	1,750	648	7,414	20,744
...	3,003	153	6,418	4,294	87	1,798	...	42,073	2,575	350	15,392	120	300	36,602	1,750	648	35,236	92,973
...	...	...	963	...	...	2,344	...	6,033	755	...	2,050	492	...	4,000	1,80,794	..	1,334	1,89,425
...	...	...	475	...	...	...	...	564	663	...	...	...	...	...	...	...	...	663
...	...	...	1,438	...	...	2,344	...	6,597	1,418	...	2,050	492	...	4,000	1,80,794	...	1,334	1,90,088
...	...	7,968	1,006	...	...	72	...	15,535	1,200	...	135	5,000	...	910	10	..	815	8,070
...	...	...	120	...	...	...	...	188	...	...	...	...	...	550	...	...	229	779
...	...	7,968	1,126	...	...	72	...	15,723	1,200	...	135	5,000	...	1,460	10	...	1,044	8,849
...	...	...	298	...	...	...	...	1,533	1,550	...	2,614	...	...	2,500	...	...	1,255	7,919
...	...	...	242	...	...	...	...	491	800	...	540	...	...	240	...	...	2,426	4,006
...	...	...	129	...	...	...	...	506	554	...	...	...	...	500	...	...	...	1,054
...	...	...	669	...	...	...	...	2,530	2,904	...	3,154	...	...	3,240	...	...	3,681	12,979
...	...	40,832	615	...	...	157	...	1,10,252	30,700	...	5,230	340	...	1,000	...	...	5,951	43,221
...	...	...	21	...	...	...	...	909	500	...	570	...	...	400	...	...	1,299	2,769
...	...	40,832	636	...	...	157	...	1,11,161	31,200	...	5,800	340	...	1,400	...	...	7,250	45,990
...	...	...	291	...	...	105	...	396	...	...	...	150	...	96	240	...	1,193	1,679
...	...	...	612	...	...	...	...	2,531	700	...	165	...	...	...	...	...	721	1,586
...	...	...	88	...	...	328	...	416	...	...	150	...	...	...	...	...	781	931
...	...	...	37	...	...	...	...	111	900	...	...	...	...	...	...	...	...	900
...	...	...	1,028	...	...	433	...	3,504	1,600	...	315	150	...	96	240	...	2,095	5,096
...	...	48,800	4,897	...	...	3,006	...	1,39,515	36,322	...	11,454	5,982	...	10,196	1,81,044	...	16,004	2,63,002
66	43	41	527	...	..	...	...	2,516	775	...	200	...	...	...	...	...	244	1,219
...	...	..	46	...	...	...	...	197	...	...	1,625	300	...	360	...	...	478	2,763
...	...	53	56	...	...	...	...	668	...	...	375	...	...	220	...	...	847	1,442
66	43	94	629	...	...	...	...	3,381	775	...	2,200	300	...	580	...	...	1,569	5,424
...	...	...	337	...	...	73	...	1,198	...	...	3,176	...	...	4,300	...	...	324	7,800
...	...	1,073	204	...	...	...	...	8,144	20,790	...	2,550	3,271	...	5,200	8,099	...	3,822	43,232
...	...	138	558	...	...	..	...	3,495	750	1,000	300	...	...	500	...	300	280	3,130
66	43	1,305	1,728	...	...	73	...	16,218	22,315	1,000	8,226	3,571	...	10,580	8,099	300	5,495	59,586
...	...	116	62	...	...	900	...	4,300	1,300	...	1,330	...	...	3,100	...	...	997	6,727
...	...	...	50	...	...	...	...	917	...	...	...	...	...	1,000	...	...	112	1,112
...	...	...	69	..	...	...	...	747	300	...	...	..	...	...	...	...	...	300
...	...	116	181	...	...	900	...	5,964	1,600	...	1,330	...	...	4,100	...	...	1,109	8,139

in Bengal during the year ending 31st March 1911—contd.

Miscellaneous.			Extraordinary and Debt.									Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Recoveries on account of services rendered to private individuals.	Other items.	Total.	*Total income of the year, excluding opening balance.*	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realisations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.					
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	742	742	*96,019*	...	...	...	...	...	3,087	1,656	4,743	1,00,762	1,06,211	1 11 6	2 3 1	
...	162	162	*25,605*	...	...	...	...	...	472	...	472	26,077	39,184	0 3 4	1 5 4	
...	28	28	*7,040*	...	...	...	...	12	476	144	632	7,672	8,371	0 10 2	0 12 5	(*a*) Revised figures.
...	98	93	*15,951*	...	...	...	...	854	2,440	462	3,756	19,707	22,051	1 1 11	1 9 6	
...	1,030	1,030	*1,44,615*	...	...	...	...	866	6,475	2,262	9,603	1,54,218	1,66,817	1 4 2	1 12 2	(*b*) Sale proceeds of impounded cattlee Rs. 56, Conservancy ... 5 = 61
24	390	414	*69,709*	...	...	...	...	...	9,138	7,420	16,558	86,267	1,00,379	0 13 9	1 1 11	(*c*) Process fees ... 14
...	98	98	*17,638*	...	...	...	...	...	5,619	...	5,619	23,257	26,478	0 7 9	1 1 1	
...	19	19	*5,401*	...	...	...	..	...	1,209	...	1,209	6,612	7,640	0 7 4	0 10 6	
...	165	165	*15,447*	...	...	...	...	...	953	...	953	16,100	19,600	1 0 8	1 13 3	
24	672	696	*1,08,198*	...	...	...	...	...	16,919	7,420	24,339	1,32,537	1,54,097	0 12 5	1 2 2	
142	3,413	3,555	*4,18,081*	...	...	...	...	866	31,059	22,112	54,037	4,72,118	5,50,797	0 15 7	1 7 9	
285	492	777	*2,47,597*	...	...	...	...	...	8,193	4,936	13,129	2,60,726	3,75,515	1 0 11	5 4 3	
786	91	877	*37,747*	...	...	...	...	...	139	36	175	37,922	40,203	1 11 4	1 13 7	
1,071	583	1,654	*2,85,344*	...	...	...	...	...	8,332	4,972	13,304	2,98,648	4,15,718	1 4 1	4 3 9	
1,489	1,560	3,049	*1,39,557*	...	...	...	...	...	5,778	9,411	15,189	1,54,726	2,03,807	1 7 8	1 13 11	
...	63	63	*5,781*	...	...	...	...	...	225	1	226	6,007	7,077	0 15 8	1 5 7	
1,489	1,623	3,112	*1,45,338*	...	...	...	...	...	6,003	9,412	15,415	1,60,733	2,10,884	1 7 2	1 13 6	
...	377	377	*37,351*	...	15,000	...	...	...	2,712	1,338	19,050	56,401	63,078	1 11 4	2 8 4	
...	51	51	*20,138*	...	...	...	...	...	2,800	2,483	5,283	25,421	36,076	1 13 6	2 10 6	
...	30	30	*10,362*	...	...	...	...	...	...	200	200	10,562	13,642	0 12 2	1 0 2	
...	458	458	*67,851*	...	15,000	...	...	...	5,512	4,021	24,533	92,384	1,12,796	1 7 1	2 1 4	
3,386	5,279	8,665	*2,97,391*	...	50,000	...	...	...	1,01,062	27,671	1,78,733	4,76,124	6,24,580	7 15 0	17 7 5	
171	89	260	*31,135*	...	35,000	...	...	...	3,365	408	38,773	69,908	95,662	4 13 11	5 9 3	
3,557	5,368	8,925	*3,28,526*	...	85,000	...	...	...	1,04,427	28,079	2,17,506	5,46,032	7,20,242	7 2 10	14 8 6	
...	129	129	*16,996*	...	...	...	...	...	735	297	1,032	18,028	25,371	1 3 11	1 7 8	
40	187	227	*25,141*	...	...	...	...	..	4,508	65	4,573	29,717	31,345	2 8 9	3 2 11	
...	176	176	*9,047*	...	...	...	...	100	1,798	557	2,455	11,502	15,011	1 4 3	1 9 8	
...	22	22	*8,956*	...	...	...	...	...	130	83	213	9,169	10 386	1 4 7	1 8 4	
40	514	554	*60,140*	...	...	...	...	100	7,171	1,005	8,276	68,416	82,113	1 9 5	1 15 2	
6,157	8,546	14,703	*3,87,179*	...	1,00,000	...	...	100	1,31,445	47,489	2,79,034	11,66,213	15,41,753	1 15 6	3 13 1	
53	577	630	*63,302*	...	...	...	...	50	3,340	664	4,054	67,356	73,200	1 2 10	1 4 8	
...	658	658	*9,662*	...	...	...	...	...	430	8	438	10,100	11,076	0 7 3	0 12 9	
...	52	52	*12,617*	...	...	...	...	...	593	551	1 144	13,761	17,193	0 10 8	0 13 3	
53	1,287	1,340	*85,581*	...	...	...	...	50	4,363	1,223	5,636	92,217	1,01,469	0 15 5	1 1 11	
...	(*d*)852	852	*24,959*	1,677	...	...	...	...	851	6,593	9,021	33,980	35,547	0 11 2	1 2 8	(*d*) Includes Rs. 8 on account of warrant fees.
110	(*e*)502	612	*95,991*	...	...	...	...	50	3,050	4,495	12,595	1,08,586	3,15,446	1 4 1	2 12 0	(*e*) Includes Rs. 108 on account of warrant fees.
17	279	296	*56,369*	...	...	...	...	...	2,531	1,098	3,629	39,998	44,217	2 2 7	3 5 8	
180	2,920	3,100	*2,42,900*	1,577	...	...	...	100	15,795	13,409	30,881	2,73,781	4,96,679	1 1 7	1 10 8	
...	134	134	*27,440*	...	...	...	...	...	2,811	822	3,633	31,073	43,059	0 14 9	1 9 9	(*f*) Revised figures.
...	44	44	*7,676*	...	...	...	...	...	291	405	696	8,372	11,351	0 8 11	0 13 4	
84	95	179	*7,707*	...	...	...	...	30	...	984	1,014	8,721	12,152	0 9 2	0 11 7	
84	273	357	*42,823*	...	...	...	...	30	3,102	2,211	5,343	48,166	66,562	0 11 8	1 2 6	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.																Other taxes.		
				(a) Class I. (Articles of food or drink for men and animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting, and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(a)	23
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi	124	Ranchi ...	5,874	...	...	...	...	...	...	...	...	...	...	19,945	1,779	620	...	...	...	15,525	...	...	37,869
	125	Lohardaga ...	532	...	...	...	...	...	...	...	...	...	...	121	75	73	...	...	...	...	2,656	9	2,934
		Total ...	6,406	...	...	...	...	...	...	...	...	...	...	20,066	1,854	693	...	...	...	15,525	2,656	9	40,803
Palamau ...	126	Daltonganj ...	35,928	...	...	...	...	...	...	...	...	...	...	1,858	368	123	200	2,266	...	2,514	3,138	61	10,328
Manbhum	127	Purulia ...	(a) 9,117	...	...	...	...	...	...	...	+	...	...	14,073	1,389	526	...	...	...	5,706		35	21,729
	128	Jhalda ...	625	...	...	...	...	...	...	...	...	...	...	76	309	226	...	...	...	...	2,143	13	2,767
	129	Raghunathpur	233	...	...	...	...	...	...	...	...	...	...	112	108	77	...	...	...	486	1,178	1	1,962
		Total ...	9,975	...	...	...	...	...	...	...	...	...	...	14,261	1,806	829	...	...	...	6,192	3,321	49	26,458
Singhbhum	130	Chaibassa ...	548	...	...	...	...	...	...	...	...	...	...	6,587	1,753	83	...	...	...	2,393	...	40	10,856
		Divisional Total.	71,253	...	...	...	...	..	...	...	...	...	...	44,033	9,436	2,338	200	2,266	...	32,451	24,354	266	1,15,324
		GRAND TOTAL	18,62,589	12,434	238	4,258	990	716	293	3,245	1,041	24	23,239	15,33,473	2,53,695	66,420	96,661	4,17,972	1,47,333	8,93,948	3,78,366	14,719	38,26,816
		GRAND TOTAL FOR 1909-10.	18,80,911	15,143	258	1,611	1,646	878	545	4,825	1,510	...	26,914	14,82,375	2,41,158	67,747	98,472	4,13,624	1,49,103	8,46,779	3,67,165	13,369	37,06,904

Realizations under Special Acts.								Revenue derived from Municipal Property and powers apart from taxation.						
		From other sources.												
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* [rest-houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
531	74	21	...	...	...	18	694	543	...	33	...	...	11,011	...
251	...	8	...	...	...	...	259	271	27	48	...	...	.....	...
832	74	29	...	...	...	18	953	814	27	81	...	...	11,011	...
479	...	21	...	...	...	...	500	30	19	...	...	...	7,500	...
565	107	8	...	...	...	...	680	1,050	...	...	...	193	4,438	...
383	...	...	...	...	...	...	383	175	...	...	...	...	157	...
279	...	...	...	...	...	...	279	63	...	...	...	...	322	...
1,227	107	8	...	...	...	...	1,342	1,838	...	...	...	193	4,817	...
193	...	10	...	...	...	...	203	430	...	38	...	94	.....	...
5,103	181	78	...	...	...	60	4,422	5,010	158	204	...	287	26,059	...
51,373	12,314	2,410	28,469	776	3,092	138	98,372	1,05,445	18,721	21,535	27,305	11,129	1,24,588	125
49,499	11,089	2,451	26,445	437	1,444	...	91,375	92,379	14,193	19,719	25,638	51,671	1,13,389	125

Revenue derived from Municipal Property and powers apart from taxation—*concld.*									Grants and Contributions (for general and special purposes)—									
Other fees.			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(a)	35(b)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	..	...	1,210	...	...	...	...	12,737	1,400	...	1,202	...	...	1,500	...	...	4,045	47
...	...	432	207	...	...	...	...	985	...	...	...	...	...	...	...	...	284	284
...	...	432	1,417	...	...	...	...	13,782	1,400	...	1,202	...	...	1,500	...	...	4,329	8,431
...	49	...	24	357	...	...	...	7,970	509	...	...	...	...	...	...	...	...	500
...	...	...	218	...	...	...	...	6,499	...	...	830	260	...	1,500	...	...	4,221	6,811
...	14	...	43	...	...	...	...	389	...	...	250	...	...	180	...	...	352	782
...	...	...	19	...	...	...	...	304	...	...	...	...	...	180	...	...	496	670
...	14	...	280	...	...	...	...	7,192	...	...	1,080	260	...	1,860	...	...	5,063	8,263
...	...	...	263	278	...	70	...	1,172	1,132	...	2,242	...	...	...	...	...	296	3,670
...	54	548	2,164	635	...	570	...	36,080	4,632	...	5,854	260	...	7,460	...	...	16,797	29,003
16,537	6,3·7	70,769	44,119	27,709	2,716	15,684	...	4,92,278	2,39,765	7,540	79,173	30,418	550	1,17,099	4,11,363	2,609	1,09,932	10,28,748
15,750	7,089	67,275	39,903	12,125	2,716	11,307	...	4,72,392	4,40,024	10,946	60,227	45,204	550	1,21,079	2,10,798	2,409	1,44,397	10,36,444

in Bengal during the year ending 31st March 1911—concld.

Miscellaneous.				Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	*Total income of the year, excluding opening balance.*	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A P.	
...	378	378	*59,885*	...	...	...	...	50	6,256	2,989	9,295	69,180	75,054	1 2 3	1 12 11	
...	25	25	*4,487*	...	...	...	...	50	276	272	598	5,085	5,617	0 7 0	0 10 7	
...	403	403	*64,372*	...	...	...	...	100	6,532	3,261	9,893	74,265	80,671	1 0 5	1 9 10	
25	54	79	*19,377*	...	...	...	...	...	343	253	596	19,973	55,991	2 1 9	3 15 4	
...	150	150	*38,869*	...	...	...	...	...	6,135	1,489	7,624	43,493	52,610	1 0 7	1 11 5	(a) Revised figures.
...	23	23	*4,344*	...	...	...	...	...	155	163	318	4,662	5,287	0 7 10	0 12 4	
...	33	33	*3,248*	...	...	...	...	...	209	...	209	3,457	3,690	0 7 5	0 12 4	
...	206	206	*43,461*	...	...	...	...	...	6,499	1,652	8,151	51,612	61,537	0 13 9	1 6 7	
...	49	49	*15,950*	...	...	...	...	...	2,566	26	2,592	18,542	19,090	1 3 3	1 12 3	
109	985	1,094	*1,35,985*	...	...	...	...	130	19,042	7,493	26,575	2,12,558	2,83,811	0 15 2	1 8 6	
20,899	95,784	1,16,683	*55,62,397*	63,192	2,47,609	...	...	1,931	7,76,656	2,52,008	13,41,347	69,03,744	87,66,333	1 7 9	2 2 9	
20,678	49,855	70,533	*53,77,648*	38,706	2,69,309	...	...	1,035	5,29,174	87,040	11,25,255	65,02,903	80,82,914	1 8 10	2 4 1	

FORM No. III.

STATEMENT OF EXPENDITURE

OF THE

MUNICIPALITIES IN BENGAL

DURING

1910-11.

FORM NO. III.—*Statement showing the Expenditure of the Municipal ities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLI			
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, moneyboxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	3,921	4,797	...	...	...	42	...	8,760	175	5,429	...	24	5,628	147	17,538	31	1,084
	2	Kalna	523	1,035	...	...	...	..	...	1,558	9	673	.	40	722	...	321	309	565
	3	Katwa	368	743	.	..	1	...	...	1,112	10	569	...	...	579	...	2	...	52
	4	Dainhat	360	315	...	...	...	...	...	675	.	205	...	...	205	...	1	...	192
	5	Raniganj	502	801	...	...	...	.	...	1,303	...	969	...	16	1,015	174	439	...	2,324
	6	Asansol	1,108	1,449	...	...	...	...	...	2,557	...	2,685	..	...	2,685	...	1,780	1,894	406
		Total	6,782	9,140	...	...	1	42	...	15,965	194	10,560	...	80	10,834	321	20,081	2,234	4,623
Birbhum	7	Suri	810	793	...	47	...	...	...	1,650	.	869	...	1	860	..	1,614	...	504
Bankura	8	Bankura	1,201	967	...	...	11	.	...	2,179	..	1,144		18	1,162	...	180	140	1,232
	9	Vishnupur	478	551	...	..	...	..	...	1,029	22	549	...	...	571	...	284	...	100
	10	Sonamukhi	426	416	...	..		...	...	842	4	469	...	.	473	...	43	136	...
		Total	2,105	1,934	...	...	11	...		4,050	26	2,162	...	18	2,206	...	507	276	1,332
Midnapore	11	Midnapore	1,492	3,287	...	...	60	...	...	4,827	13	1,956	...	43	2,012	...	67	...	1,703
	12	Tamluk	411	473	...	...	...	...	...	884	8	582	...	5	595	...	171	...	327
	13	Ghatal	278	651	11	...	...	...	...	940	.	394	...	10	404	...	231	...	...
	14	Chandrakona	314	428	...	...	...	...	...	742	...	398	...	...	398	...	179	...	280
	15	Ramjibanpur	233	385	...	...	...	...	...	618	...	310	..	...	310	...	...	...	221
	16	Khirpai	180	379	...	...	.	..		559	..	139	...	2	141	...	32	...	100
	17	Kharar	223	428	..	...	...	.	...	651	.	338	...	...	338	...	34	...	74
		Total	3,121	6,029	11	...	60	...	...	9,221	21	4,117	...	60	4,198	...	711	...	2,705
Hooghly	18	Hooghly-Chinsura	2,175	2,835	..	...	3	...	...	5,013	...	6,236	...	36	6,272	181	61	3,993	2,199
	19	Serampore	2,519	3,225	...	...	2	...	...	5,746	8	2,387	...	2	2,397	333	3	...	8,557
	20	Uttarpara	758	1,205	...	...	...	...	...	1,963	..	1,115	..	1	1,116	...	...	376	270
	21	Baidyabati	1,050	1,818	..	310	...	...	...	3,258	...	1,898	...	1	1,899	...	322	176	1,325
	22	Bhadreswar	882	1,271	..	...	...	...	..	2,153	...	1,135	.	...	1,135	...	...	.	688
	23	Kotrung	502	553	...	...	...	...	..	1,055	...	972	...	1	973	...	...	...	571
	24	Bansberia	470	538	...	...	...	...	...	1,008	...	...	...	...	...	...	...	167	462
	25	Arambagh	397	328	...	...	...	...	...	725	...	363	...	4	367	...	...	...	100
		Total	8,753	11,853	...	310	5	..	...	20,921	8	14,646	...	45	14,669	514	386	4,712	14,172
Howrah	26	Howrah	21,039	31,754	...	337	752	1,245	...	55,127	17,694	69,118	...	249	87,061	11,418	57,227	85,274	13,408
	27	Bally	1,758	1,924	..	...	...	...	...	3,682	...	2,399	...	23	2,422	...	...	134	934
		Total	22,797	33,678	...	337	752	1,245	...	58,809	17,694	71,517	...	272	89,483	11,418	57,227	85,408	14,342
		Divisional Total	44,368	63,427	11	694	829	1,287	...	1,10,616	17,943	1,03,821	...	476	1,22,240	12,253	80,526	92,630	37,678
PRESIDENCY DIVISION.																			
24-Parganas	28	Cossipore-Chitpur	2,813	8,431	...	945	1,292	...	...	20,481	22,631	30,628	...	15	53,474	781	39,257	1,683	4,516
	29	Maniktala	2,773	3,875	...		219	...	...	6,867	2,245	10,581	..	...	12,826	1,665	27,919	317	3,165
	30	Baranagar	1,765	1,952	...	27	...	...	...	3,684	...	3,395	...	14	3,409	..	668	13,691	334
	31	Kamarhati	1,131	1,242	...	58	..	...	...	2,431	...	1,773	...	41	1,814	...	2	96	779
	32	South Suburban	922	1,765	...	...	...	...	.	2,687	...	667	...	...	667	928	841	..	317
	33	Tollyganj	943	1,511	...	...	...	...	...	2,454	...	1,565	...	2	1,567	319	769	712	1,488
	34	Garden Reach	2,136	2,427	...	65	...	...	...	4,628	3,742	2,252	...	6	6,000	2,074	9,789	...	1,049
	35	Rajpur	512	665	..	...	..	...	...	1,177	...	741	...	1	742	...	...	...	...
	36	Baruipur	522	474	...	.	...	...	...	996	...	219	...	...	219	...	23	2,696	366
	37	Jainagar	321	347	...	...	...	...	...	668	...	580	...	4	584	...	...	...	291
	38	South Dum-Dum	637	1,003	...	..	...	...	...	1,640		872	...	...	872	..	1,940	...	443
	39	North Dum-Dum	394	620	..	...	...	...	...	1,014	...	...	...	2	2	..	..	..	126
	40	South Barrackpore	721	632	...	...	...	...	...	1,353	...	128	..	1	129	...	...	...	267
	41	Panihati	498	657	..	...	..	...	...	1,150	...	24	...	...	24	...	...	..	2,084
	42	Titagarh	3,081	984	...	...	...	...	...	4,065	...	822	...	25	847	678	...	12,391	2,123
	43	North Barrackpore	623	868	...	.	...	..	...	1,491	...	...	...	...	. .	...	...	...	269
	44	Garulia	1,762	658	...	...	15	...	...	2,435	...	436	...	8	444	...	8	...	337
	45	Barasat	442	969	..	35	...	...	...	1,446	...	413	...	...	413	...	472	5,155	667
	46	Naihati	798	1,315	..	...	...	...	...	2,023	...	1,016	...	1	1,017	9,461	28	...	46
	47	Halisahar	415	873	...	...	2	...	...	1,290	...	770	...	...	770	100	94	440	16
	48	Bhatpara	1,273	1,506	..	100	...	...	...	2,879	...	1,784	...	12	1,796	1,238	243	68,655	4,509
	49	Goberdanga	301	371	...	...	...	.	...	672	...	...	...	...	...	...	...	...	571
	50	Basirhat	398	731	.	...	3	...	..	1,132	...	131	...	4	135	...	117	2,428	289
	51	Baduria	387	457	...	...	...	...	...	844	...	129	...	15	144	...	.	...	593
	52	Taki	320	203	...	...	...	...	...	523	...	...	...	2	2	...	...	...	217
	53	Budge Budge	891	1,435	...		3	...	...	2,329	...	2,236	...	1	2,237	...	...	3,727	108
		Total	33,624	35,971	...	1,230	1,534	...	...	72,359	28,618	61,362	...	154	90,134	17,244	82,170	1,11,991	25,015

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35,946	52,659	18	268	450	17	244		120	...	1,892	77	17,605	62	1,27,258
5,651	282	...	126	...	19	...	136	...	...	348	133	3,276	11	11,177
3,842	3,531	4	81	...	6	...	...	..	...	180	...	1,492	..	9,190
1,506	716	...	68	...	2	...	...	...	...	180	...	464	...	3,129
5,746	4,769	508	152	...	...	...	...	...	...	300	50	1,623	...	16,985
29,502	...	...	132	2,599	...	...	...	120	...	379	4,109	3,476	...	35,397
72,293	61,957	530	827	3,049	44	244	136	240	...	3,279	4,369	27,936	73	2,02,236
6,286	4,494	...	101	6	...	...	...	...	...	359	...	453	...	13,817
5,273	3,898	...	162	887	22	...	6	...	...	427	5	2,855	68	15,155
4,724	4,156	...	137	1,084	...	...	50	...	...	192	242	1,328	8	12,305
1,861	1,110	...	72	...	4	...	...	.	...	...	6	619	...	3,851
11,858	9,164	...	371	1,971	26	...	56	...	...	619	253	4,802	76	31,311
18,020	10,208	...	249	100	106	...	3	...	...	336	81	3,014	...	34,787
4,455	1,847	...	66	446	...	...	...	..	...	202	58	1,971	2	9,545
2,358	1,598	...	121	...	17	...	...	...	...	...	82	2,139	...	6,546
774	1,212	...	74	...	10	...	.	...	...	...	155	341	..	3,025
651	1,392	...	54	...	...	...	...	...	...	72	15	380	3	2,788
421	959	...	55	...	...	...	10	...	...	83	...	301	..	1,96
1,269	1,085	...	59	...	...	...	...	...	...	48	...	1,507	3	4,047
28,848	18,281	...	669	546	133	...	13	..	...	741	391	9,653	8	62,699
29,718	567	144	282	...	...	...	...	120	...	997	40	5,275	...	43,577
22,200	6,332	...	208	107	262	...	...	88	...	882	...	8,326	40	47,338
6,266	...	24	54	...	3	...	...	118	...	324	2,274	3,900	15	13,624
3,491	1,425	...	87	...	77	...	5	50	...	387	211	3,600	7	17,163
9,474	1,581	...	66	...	30	...	...	81	...	423	96	2,515	...	14,904
2,094	...	7	57	...	13	...	..	83	...	...	202	774	...	4,731
1,878	20	...	101	...	...	...	...	42	...	574	...	1,947	10	5,201
2,185	1,844	...	61	...	...	...		...	...	288	100	767	...	5,345
84,206	11,719	175	946	107	385	...	5	582	...	3,875	2,923	27,104	72	1,51,883
1,96,554	16,953	3,142	2,299	9,230	439	...	190	1,349	1,225	20,349	2,742	73,082	23	4,94,904
14,222	1,474	40	120	...	14		150	..	...	774	164	5,823	368	24,214
2,10,776	18,427	3,182	2,419	9,230	453	...	340	1,349	1,225	21,123	2,903	78,905	391	5,19,118
4,14,267	1,14,042	3,887	5,833	14,969	1,041	241	559	2,171	1,225	29,996	10,839	1,48,853	620	9,81,964
62,996	12,205	7,725	808	...	...	...	...	59	660	8,168	...	29,658	3,383	1,78,899
36,895	3,275	4,165	590	.	...	...	100	...	...	1,261	2,025	18,153	9	99,539
20,134	750	235	170	...	276	...	...	...	...	343	...	9,259	35	45,895
9,491	223	...	169	120	5	...	91	...	...	360	394	3,871	36	15,547
6,529	1,847	...	384	...	...	...	...	...	...	2,407	...	7,070	...	29,323
7,356	24	240	235	142	...	...	...	...	...	1,676	...	7,073	38	20,062
25,800	1,366	2,071	793	...	...	...	...	...	140	2 079	187	9,723	1,666	56,737
3,591	1,461	...	47	..	...	...	...	...	...	...	109	1,943	...	7,151
1,978	1,721	...	70	...	40	...	...	...	...	30	71	1,047	...	8,042
2,078	1,241	...	72	...	...	...	...	...	...	144	709	1,300	...	5,835
4,359	1,038	...	72	...	5	...	...	...	...	134	50	4,390	27	12,458
1,020	793	...	72	...	2	...	...	...	...	277	67	1,161	7	3,52?
4,208	774	2	86	...	38	...	...	...	...	936	...	4,222	5	10,537
4,377	200	194	74	...	23	...	...	...	...	300	250	4,062	18	11,582
20,387	540	3	186	...	8	...	...	...	...	...	...	4,520	18	41,154
6,476	1,617	...	73	...	20	...	...	...	...	...	...	5,948	...	14,403
7,942	865	...	99	...	...	...	17	...	...	452	23	1,153	...	10,946
2,551	1,160	...	75	488	...	..	50	...	...	60	96	2,512	4	13,290
7,312	1,127	...	75	...	16	...	...	...	...	...	...	4,760	20	22,545
4,650	770	...	83	41	42	...	...	...	...	...	87	2,979	...	9,302
13,186	1,196	528	97	...	33	...	...	...	...	540	144	5,466	2	96,137
642	...	...	77	...	7	...	...	...	...	...	24	1,084	...	2,405
1,955	1,037	...	152	..	...	...	15	...	...	...	...	476	...	6,509
553	1,376	...	60	...	...	...	...	...	...	155	2	1,368	4	4,111
186	240	...	32	...	...	...	...	...	...	...	10	1,160	...	1,845
8,626	4,429	...	198	...	...	...	56	...	...	551	393	2,539	123	20,736
2,72,178	41,325	15,463	4,838	791	515	...	329	69	800	19,873	4,641	1,37,188	5,395	7,39,815

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items.					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,940	1,815	...	9,755	...	352	1,217	...	869	1,139	818	406	2,933	5,295	7,673
...	443	60	503	...	...	...	...	31	399	99	35	1,165	1,698	1,729
96	320	...	416	...	...	...	...	1	175	85	32	69	361	362
...	296	...	296	...	...	...	...	...	68	8	15	38	129	129
...	301	...	301	...	...	...	...	112	265	36	46	94	441	553
...	986	...	986	60	...	73	...	34	371	225	115	229	940	1,647
8,036	4,661	60	12,757	60	352	1,290	..	987	2,417	1,271	648	4,528	8,864	11,493
...	598	60	658	...	...	...	...	...	190	36	44	200	470	470
...	662	...	662	...	8	233	...	131	259	106	50	246	661	1,033
...	1,018	96	1,114	...	...	67	...	20	124	1	37	231	393	480
...	960	...	960	...	...	...	...	...	70	...	12	57	139	139
...	2,640	96	2,736	...	8	300	...	151	453	107	99	534	1,193	1,652
25,384	956	48	26,388	...	...	...	...	...	380	277	663	519	1,839	1,839
...	405	...	405	...	...	...	...	...	146	102	23	14	285	285
...	772	...	772	...	...	...	...	...	149	24	20	38	231	231
...	570	50	620	...	...	...	...	...	117	169	8	67	361	361
...	439	...	439	...	...	...	...	...	99	...	15	10	124	124
...	240	12	252	...	...	...	...	...	65	...	26	12	103	103
...	228	...	228	...	...	...	...	...	100	...	15	1	116	116
25,384	3,610	110	29,104	...	...	...	...	...	1,056	512	770	661	2,999	2,999
...	1,238	60	1,298	...	96	1,567	...	5	765	611	161	1,185	2,722	4,390
720	2,334	50	3,104	30	233	...	...	368	359	36	199	470	1,064	1,665
684	...	46	730	...	...	...	...	...	136	64	...	58	258	258
...	1,253	...	1,253	2,406	...	...	...	651	195	149	88	878	1,310	1,961
...	908	...	908	...	...	...	...	...	291	360	67	249	967	967
...	292	...	292	...	...	...	...	...	173	2	26	189	390	390
110	252	...	362	...	...	...	...	...	119	99	33	680	931	931
...	816	...	816	...	...	...	...	...	125	...	28	6	159	159
1,514	7,093	156	8,763	2,436	329	1,567	...	1,024	2,163	1,321	602	3,715	7,801	10,721
...	8,360	...	8,360	...	...	87,248	...	515	5,083	5,125	2,734	20,767	33,709	1,21,472
...	2,219	175	2,394	...	...	...	...	261	360	480	111	530	1,481	1,742
...	10,579	175	10,754	...	...	87,248	...	776	5,443	5,605	2,845	21,297	35,190	1 23,214
34,934	29,181	657	64,772	2,496	689	90,405	..	2,938	11,722	8,852	5,008	30,935	56,517	1,50,549
...	3,670	..	3,670	...	...	2,207	...	44	1,684	663	715	1,235	3,697	5,948
750	1,662	...	2,312	300	...	3,678	...	4,166	1 194	1,298	257	1,118	3,877	11,721
...	900	...	900	...	...	923	...	8	396	1,187	76	9 9	2,567	3,498
...	442	98	540	...	...	...	...	392	148	824	57	350	1.379	1,771
188	508	72	768	...	472	455	...	...	329	701	59	729	1,818	2 745
...	626	...	626	...	...	730	...	26	400	325	65	322	1,112	1,868
...	1,242	...	1,242	90	...	1,223	...	...	476	147	220	1,418	2,261	3,484
...	260	...	260	...	...	47	...	...	214	127	26	45	412	459
...	174	...	174	...	...	628	...	...	91	250	41	44	476	1,054
396	236	...	632	...	...	...	...	...	77	98	15	175	365	365
...	340	...	340	...	...	...	...	...	140	33	43	95	311	311
...	240	...	240	...	...	...	...	32	79	24	33	9	145	177
...	260	...	260	...	...	26	...	9	100	68	20	124	312	347
...	440	...	440	...	...	143	...	...	100	94	19	76	289	432
...	648	...	648	...	...	2,624	...	...	165	95	58	1,363	2,180	4,804
...	729	...	729	...	...	...	...	14	180	145	42	99	466	480
...	262	...	262	...	...	844	...	146	158	99	44	105	406	1,396
...	403	...	403	...	...	274	...	9	125	70	28	290	513	796
...	582	...	582	...	...	199	...	...	196	150	35	120	501	700
...	260	...	260	...	...	...	...	...	142	101	28	70	341	341
...	822	...	822	...	...	1,345	...	...	247	142	67	1,016	1,472	2,817
...	146	...	146	...	...	...	...	...	73	12	1:	7	104	104
...	500	...	500	400	...	220	...	...	150	9	19	102	280	500
...	222	...	222	...	..	...	...	...	142	6	20	276	444	444
...	174	...	174	...	...	...	...	...	50	16	7	25	98	98
320	855	..	1,375	10	...	554	...	22	188	18	73	74	353	329
1,854	16,603	170	18,627	736	472	16,120	...	4,868	6,644	6,701	2,088	10,686	26,129	47,589

in Bengal during the year ending 31st March 1911—contd.

Total expenditure.	Extraordinary and Debt.								Total Disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,59,074	...	..	500	...	200	8,087	6,970	15,757	1,74,831	...	96,342	96,342	2,71,173	
15,689	...	...	...	...	...	848	80	928	16,617	...	6,140	6,140	22,757	
11,659	...	..	...	...	...	1,379	574	1,953	13,612	...	4,500	4,500	18,112	
4,434	...	...	...	...	...	...	154	154	4,588	...	1,054	1,054	5,642	
19 757	...	...	...	...	100	281	1,378	1,759	21,516	383	3,180	3,563	25,079	
42,732	...	...	...	1,019	...	950	168	2,137	44,869	548	7,066	7,614	52,483	
2,53,345	...	...	500	1,019	300	11,545	9,324	22,688	2,76,033	931	1,18,282	1,19,213	3,95,246	
17,455	...	...	...	...	...	1,007	809	1,816	19,271	459	2,514	2,973	22,244	
20,191	...	...	...	875	110	4,014	1,929	6,928	27,119	264	31,941	32,205	59,324	
15,499	...	...	...	422	...	1,001	189	1,612	17,111	...	2,439	2,439	19,550	
6,265	...	198	...	...	...	280	188	666	6,931	139	2,468	2,607	9,538	
41,955	...	198	...	1,297	110	5,295	2,306	9,206	51,161	403	36,848	37,251	88,412	
69,853	...	...	...	...	...	6,042	2,356	8,398	78,251	583	4,422	5,005	83,256	
11,714	...	542	..	...	...	1,517	1,348	3,407	15,121	..	1,585	1,585	16,706	
8,893	...	...	...	...	..	...	183	183	9,076	470	183	653	9,729	
5,086	...	...	...	...	...	491	346	837	5,923	321	1,173	1,494	7,417	
4,279	...	...	...	...	...	34	119	153	4,432	30	690	720	5,152	
3,016	..	...	...	...	...	675	29	704	3,720	...	407	407	4,127	
5,580	...	...	...	...	...	210	...	210	5,580	410	1,213	1,623	7,213	
1,08,221	..	542	...	...	...	8,969	4,331	13,892	1,22,113	1,814	9,673	11,487	1,33,600	
60,550	...	...	...	3,326	...	3,100	1,59,767	1,66,193	2,26,743	710	56,993	57,703	2,84,446	
60,780	...	...	...	2,074	6,168	...	1,565	9,807	70,587	1,548	95,998	97,546	1,68,133	
17,691	...	...	...	...	...	720	2,110	2 830	20,521	24	11,285	11,309	31,830	
21,940	...	...	...	...	50	1,399	592	2,041	23,981	1,904	6,626	8,530	32,511	
20,067	...	...	...	...	...	820	3,050	3,870	23,937	524	13,766	14,290	38,227	
7,441	...	...	...	...	...	20	423	443	7,884	398	2,671	3,069	10,953	
7,502	...	...	...	...	50	...	40	90	7,592	...	3,181	3,181	10,773	
7,412	...	...	...	...	...	450	30	480	7,892	...	1,058	1,058	8,950	
2,09,383	...	...	...	5,400	6,268	6,509	1,67,577	1,85,754	3,95,137	5,108	1,91,578	1,96,686	5,91,823	
7,66,924	...	...	...	78,704	...	6,11,527	26,321	7,16,552	14,83,476	43,019	1,28,341	1,71,360	16,54,836	
34,454	...	...	...	...	...	600	1,771	2,371	36,825	3,600	4,551	8,151	44,976	
8,01,378	...	...	...	78,704	...	6,12,127	28,092	7,18,923	15,20,301	46,619	1,32,892	1,79,511	16,99,812	
14,31,737	...	740	500	86,420	6,678	6,45,452	2,12,489	9,52,279	23,84,016	55,334	4,91,787	5,47,121	29,31,137	
2,62,472	...	...	...	2,252	...	576	16,643	19,471	2,81,943	12,314	19,442	31,756	3,13,699	
1,33,665	...	4,375	...	2,076	...	928	26,846	34,224	1,67,889	13,826	14 096	27,922	1,95,811	
57,386	671	40	...	905	...	6,722	2,064	10,402	67,788	1,208	8,398	9,606	77,394	
22,103	...	...	...	..	100	765	218	1,083	23,186	865	3,944	4,809	27,995	
27,190	...	...	...	3,314	...	423	132	3,869	31,059	1,042	10,618	11,660	42,719	
26,577	...	...	...	1,210	...	345	664	2,219	28,796	442	6,134	6,576	35,372	
72,111	...	...	...	1,958	...	135	230	2,323	74,434	...	30,529	30,529	1,04,963	
9,789	...	...	...	300	...	...	157	457	10,246	512	2,947	3,459	13,705	
10,485	...	..	...	615	...	...	150	765	11,250	166	5,687	5,853	17,103	
8,084	...	...	...	...	...	...	188	188	8,272	327	2,635	2,962	11,234	
15,621	...	...	...	...	...	36	2,614	2,650	18,271	1,806	14,451	15,757	34,028	
4,958	...	...	...	...	...	105	...	105	5,063	124	1,155	1,277	6,340	
12,626	...	...	...	865	...	1,055	166	2,086	14,712	100	2,768	2,868	17,580	
13,628	...	...	...	560	...	1,250	90	1,900	15,528	201	3,581	3,782	19,310	
51,518	...	...	...	3,782	...	...	467	4,249	55,767	1,861	16,101	17,962	73,729	
17,103	...	...	...	...	...	131	72	203	17,306	...	2,015	2,015	19,321	
15,483	...	...	...	1,303	...	...	...	1,303	16,786	310	5,259	5,569	22,355	
16,348	...	..	...	274	...	...	270	544	16 892	218	7,849	8,047	24,939	
27,167	...	...	...	167	...	4,145	1,015	5,327	32,494	...	17,100	17,100	49,594	
11,963	..	...	...	...	...	134	40	174	12,137	...	844	844	12,981	
1,04,451	...	30,000	...	848	...	51,471	1,014	83,333	1,87,784	...	23,658	23,658	2,11,442	
3,327	...	...	...	...	..	200	21	221	3 548	...	3,920	3.920	7,468	
9 176	...	...	..	218	...	...	...	218	9.394	...	2,735	2,735	12,129	
5,763	...	...	...	...	...	...	71	71	5,836	18	14	32	5,868	
2,642	...	...	...	...	...	...	55	55	2,697	...	956	956	3,653	
27,616	...	...	...	543	...	2,450	4,041	7,034	34,650	1,957	12,295	14,252	48,902	
9,69,254	671	34,415	...	21,189	100	70,871	57,228	1,84,474	11,53,728	36,795	2,19,111	2,55,906	14,09,634	

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.									
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	907	1,663	...	...	10	...	...	2,580	...	1,517	...	25	1,542	...	662	...	919
	55	Santipur	1,674	2,105	...	...	5	...	...	3,784	...	2,381	...	2	2,383	...	331	752	1,779
	56	Ranaghat	412	678	...	..	...	..	...	1,090	...	607	...	...	607	...	310	161	469
	57	Nadia	548	864	...	40	...	...	...	1,452	...	731	...	...	731	139	..	34	129
	58	Kushtia	521	563	...	...	...	...	...	1,084	..	543	...	...	543	...	370	564	149
	59	Kumarkhali	253	391	...	...	2	...	...	646	...	352	..	1	353	...	24	...	52
	60	Meherpur	287	254	...	...	...	...	..	541	...	138	...	...	138	...	579	...	...
	61	Birnagar	332	234	..	91	1	...	...	658	...	...	...	7	7	...	61	...	195
	62	Chakdah	379	379	...	...	...	...	...	758	...	...	...	..	...	...	463	...	119
		Total	5,313	7,131	...	131	18	...	...	12,593	...	6,269	...	35	6,304	139	2,800	1,511	3,811
Murshidabad	63	Berhampore	1,663	2,611	...	...	12	...	...	4,286	24	3,646	...	20	3,690	1,749	14,705	...	7,399
	64	Murshidabad	850	911	2	...	1	...	...	1,764	...	1,228	...	10	1,238	...	21	480	1,392
	65	Azimganj	614	1,092	1	...	15	...	...	1,722	...	1,513	...	...	1,513	...	...	...	3,222
	66	Jangipur	411	560	35	...	8	...	...	1,014	14	614	...	3	631	...	446	302	426
	67	Kandi	368	446	...	...	...	...	...	814	...	1,032	...	...	1,032	...	5	...	446
	68	Dhulian	441	349	...	8	...	...	...	798	...	...	346	1	347	...	...	...	94
		Total	4,347	5,969	38	8	36	...	...	10,398	38	8,033	346	34	8,451	1,749	15,177	782	12,979
Jessore	69	Jessore	541	962	...	...	...	...	...	1,503	.	1,180	...	7	1,187	9,311	888	133	2,027
	70	Kotchandpur	437	272	...	1	10	...	...	720	...	514	...	3	517	431	41	98	65
	71	Maheshpur	330	152	...	...	...	...	...	482	...	291	...	1	292	...	114	...	72
		Total	1,308	1,386	...	1	10	...	...	2,705	...	1,985	...	11	1,996	9,742	1,043	231	2,164
Khulna	72	Khulna	704	648	...	...	..	...	...	1,352	...	610	...	7	617	36	1,120	4,586	1,107
	73	Satkhira	390	617	...	...	...	...	...	1,007	...	462	...	1	463	...	426	...	171
	74	Debhatta	307	431	...	...	...	...	...	738	...	...	...	...	...	...	20	249	184
		Total	1,401	1,696	...	...	...	...	...	3,097	...	1,072	...	8	1,080	36	1,566	4,835	1,462
		Divisional Total	45,993	52,153	38	1,370	1,598	...	...	1,01,152	28,656	78,721	346	242	1,07,965	28,910	1,02,756	1,19,350	45,431
PATNA DIVISION.																			
Patna	75	Patna	8,014	9,352	...	...	9	44	...	17,419	81	7,940	...	14	8,035	...	...	5,856	9,064
	76	Barh	651	736	...	...	.	42	...	1,435	...	870	...	...	870	497	..	225	..
	77	Bihar	879	1,415	...	...	...	...	...	2,294	...	989	...	...	989	...	213	...	3,003
	78	Dinapore	972	1,202	...	...	...	..	..	2,174	...	1,678	...	...	1,678	...	60	...	..
	79	Khagole	883	760	...	259	...	20	...	1,922	...	1,074	...	...	1,074	...	180	...	800
		Total	11,399	13,465	...	259	9	112	...	25,244	81	12,551	...	14	12,646	497	453	6,081	12,867
Gaya	80	Gaya	2,358	2,916	...	...	41	315	...	5,630	...	3,67	...	13	3,684	75	2,669	1,425	5,311
	81	Tikari	714	573	...	..	...	...	...	1,287	...	443	...	2	450	...	66	1,700	..
	82	Daudnagar	521	318	...	64	...	...	...	903	...	...	...	...	..	...	218	...	188
		Total	3,593	3,807	...	64	41	315	...	7,820	...	4,119	...	15	4,134	75	2,953	3,125	5,499
Shahabad	83	Arrah	1,670	3,195	...	...	17	...	...	4,882	1	1,527	...	1	1,529	6,000	92	51,765	1,846
	84	Jagadispur	415	572	...	...	...	...	...	987	...	...	...	...	...	...	195	...	241
	85	Buxar	351	786	...	...	...	...	..	1,137	...	881	...	...	881	985	...	950	144
	86	Dumraon	467	876	...	..	...	...	..	1,343	..	849	...	...	849	...	1	...	224
	87	Bhabua	245	339	...	1	...	...	...	585	...	239	...	...	239	...	78	68	60
	88	Sasaram	513	951	...	...	...	...	...	1,464	...	1,367	...	...	1,367	...	463	...	2,509
		Total	3,661	6,719	...	...	18	...	...	10,398	1	4,863	...	1	4,865	6,985	829	52,783	5,024
		Divisional Total	18,653	23,991	...	323	68	427	...	43,462	82	21,533	...	30	21,645	7,557	4,235	61,989	23,390
TIRHUT DIVISION.																			
Saran	89	Chapra	1,555	2,277	...	...	322	...	...	4,154	...	3,749	...	66	3,815	...	686	...	2,350
	90	Revelganj	842	514	...	...	...	...	...	1,356	...	358	...	...	358	...	83	...	365
	91	Siwan	479	646	...	...	...	...	...	1,125	...	1,089	...	6	1,095	...	37	...	662
		Total	2,876	3,437	...	...	322	...	...	6,635	...	5,196	...	72	5,268	...	806	...	3,377
Champaran	92	Motihari	485	671	...	...	...	52	...	1,208	...	1,364	...	11	1,375	...	425	...	136
	93	Bettiah	340	980	...	...	...	...	...	1,320	...	2,135	...	...	2,135	...	277	...	113
		Total	825	1,651	...	...	...	52	...	2,528	...	3,492	...	11	3,510	...	702	...	249

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,786	12,336	...	142	...	2	...	1,152	...	...	829	...	12,664	25	45,517
14,132	2,020	...	146	...	...	...	126	...	...	622	921	4,817	157	25,803
5,638	2,611	1	96	...	...	...	15	...	...	488	...	1,997	15	11,801
7,482	2,031	...	61	...	191	...	28	...	...	707	7	2,567	6	13,382
3,280	2,041	2	48	...	...	...	9	...	...	237	3	1,776	11	8,590
2,690	700	...	51	...	3	...	4	...	...	292	407	1,289	5	5,517
269	2,502	...	24	...	4	...	3	...	...	...	115	627	...	4,123
383	779	...	24	120	...	...	316	...	...	108	80	2,742	...	4,808
123	927	...	37	...	...	...	93	...	...	96	22	726	395	3,073
50,788	26,017	3	629	120	200	...	1,748	...	...	3,379	1,555	29,205	714	1,22,614
18,009	27,339	4	264	...	137	...	...	...	...	600	...	14,840	19	85,065
9,940	5,229	...	111	154	33	...	...	...	..	609	470	3,632	...	22,071
7,798	3,207	116	123	...	13	...	...	...	...	2,073	618	1,660	26	18,856
3,975	6,418	56	122	...	18	...	...	...	...	300	31	1,939	10	14,043
2,896	600	31	122	...	27	...	...	...	...	180	67	1,779	3	6,156
454	...	...	26	...	55	...	...	...	...	261	...	1,787	...	2,677
43,072	42,793	207	768	154	283	...	...	...		4,023	1,186	25,637	58	1,48,868
6,656	5,845	...	94	...	17	...	...	...	...	1,045	85	3,091	...	29,192
1,879	1,733	1	73	...	...	...	...	...	...	183	5	610	...	5,118
392	800	..	20	...	...	...	...	...	...	...	203	634	...	2,235
8,927	8,378	1	186	...	17	...	...	...	...	1,228	293	4,335	...	36,545
7,716	12,675	...	62	...	6	...	132	140	...	480	...	2,870	...	30,930
2,081	2,424	...	55	...	1		2	...	...	—	27	1,466	...	6,653
163	108	...	29	..	7	...	...	.	...	...	50	1,453	...	2,263
9,960	15,207	...	146	...	14	...	134	140	...	480	77	5,789	...	39,846
3,84,920	1,33,720	15,674	6,567	1,065	1,029	...	2,211	199	800	28,983	7,752	2,02,154	6,167	10,87,688
52,341	47,657	2,176	807	645	98	...	502	1,296	...	1,012	1,971	22,986	7,183	1,53,574
2,677	5,026	91	41	...	...	...	...	...	...	246	228	1,500	...	10,531
11,379	6,815	1,470	123	342	30	...	...	...	...	249	473	3,931	...	28,023
7,746	7,044	26	49	...	5	...	...	...	...	...	...	2,253	..	17,223
4,759	..	186	50	..	...	...	...	...	...	...	...	459	1,323	7,757
78,902	66,542	3,949	1,070	987	133	...	502	1,296	...	1,507	2,672	31,149	8,506	2,17,113
51,230	17,565	1,184	361	862	87	...	290	...	...	726	1,441	20,807	159	1,04,192
2,129	...	349	48	...	...	...	..	...	...	107	1	1,672	...	6,072
2,659	2,163	...	51	...	...	...	48	...	...	...	6	834	...	6,167
56,018	19,728	1,533	460	862	87	...	338	...	...	833	1,448	23,313	159	1,16,431
11,091	3,200	701	270	767	..	...	36	...	...	597	278	5,514	...	82,156
1,060	516	...	91	1	121	...	...	...	...	...	43	1,092	...	3,360
3,519	2,662	244	65	665	98	...	...	...	...	240	50	1,719	...	11,371
4,274	113	191	60	...	...	...	...	...	...	550	11	986	...	6,410
815	1,837	11	46	27	...	...	...	...	...	...	149	11	...	3,102
4,392	7,057	229	108	851	...	...	...	...	...	...	533	1,694	...	17,846
25,151	15,395	1,376	640	2,311	219	..	35	...	...	1,387	1,094	11,016	...	1 24,345
1,60,071	1,01,665	6,858	2,170	4,160	439	...	875	1,296	...	3,727	5,214	65,478	8,665	4,57,789
21,299	18,624	1,400	523	1,854	...	5,325	..	140	...	382	2,025	9,585	20	64,253
2,171	1,877	420	127	...	...	98	58	...	..	29	24	332	...	5,584
5,626	11,732	425	120	982	...	60	...	...	...	143	349	1,163	...	21,299
29,096	32,233	2,245	770	2,836	...	5,483	58	180	...	554	2,398	11,080	20	91,136
4,302	9,677	(c)305	133	117	...	...	129	...	...	...	513	2,528	...	18,365
7,922	7,811	...	269	36	...	...	...	...	...	60	276	3,939	...	20,763
12,224	17,488	305	402	153	...	...	129	...	...	60	789	6,527	...	39,028

PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.									
					Interest on loans.				Other items.					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,022	...	1,022	...	...	397	...	...	446	275	61	461	1,243	1,640
5,383	1,561	...	7,944	...	...	...	...	...	351	404	274	805	1,834	1,834
...	385	24	409	...	...	...	...	221	128	15	36	289	468	689
...	560	...	560	25	...	...	...	7	175	163	30	122	490	497
...	297	...	297	...	...	...	...	...	118	587	30	89	824	824
...	203	...	203	...	...	...	...	76	85	92	24	98	299	375
50	169	...	219	...	...	...	...	...	69	27	9	79	184	184
...	140	...	140	...	...	...	...	...	43	10	6	8	67	67
...	147	...	147	...	...	...	...	...	50	31	3	...	84	84
6,433	4,484	24	10,941	25	...	397	...	304	1,465	1,604	473	1,951	5,493	6,194
...	606	...	606	...	...	321	...	119	780	140	228	248	1,396	1,836
418	851	...	1,269	...	...	...	...	...	249	93	34	112	488	488
...	490	...	490	...	...	...	...	...	10	207	36	315	568	568
...	443	...	443	...	...	...	...	...	139	12	17	174	342	342
...	415	...	415	...	...	...	...	...	152	1	19	...	172	172
...	60	...	60	...	...	...	...	...	98	1	...	321	420	420
418	2,859	...	3,277	...	...	321	...	119	1,428	454	334	1,170	3,386	3,826
...	800	200	1,000	...	...	...	...	35	155	12	45	516	728	763
...	816	...	816	...	...	...	...	...	155	49	42	64	310	310
...	292	...	292	...	...	...	...	...	114	...	5	...	119	154
...	1,908	200	2,108	...	...	...	...	35	424	61	92	580	1,157	1,192
...	908	12	920	...	...	271	...	...	170	108	35	53	366	637
...	288	...	288	...	...	...	...	...	150	36	8	72	266	266
...	202	...	202	...	...	...	...	5	71	87	...	...	158	163
...	1,398	12	1,410	...	...	271	...	5	391	231	43	125	790	1,066
8,705	27,252	406	36,363	755	472	17,109	...	5,331	10,352	9,051	3,030	14,522	36,955	59,867
...	4,293	548	4,841	272	...	10,144	...	321	1,735	1,489	370	519	4,113	14,578
450	...	...	450	...	...	...	...	...	...	1	30	18	49	49
180	866	...	1,046	...	...	...	...	...	1,053	159	114	51	1,377	1,377
...	675	...	675	...	...	...	...	...	268	20	40	62	390	390
...	...	...	...	...	...	...	...	...	96	11	...	9	116	116
630	5,834	548	7,012	272	...	10,144	...	321	3,152	1,680	554	659	6,045	16,510
...	2,981	...	2,981	...	...	639	...	431	1,430	717	156	551	2,854	3,924
...	250	...	250	...	...	...	...	...	108	...	26	20	154	154
...	428	...	428	...	...	...	...	...	108	11	...	488	607	607
...	3,659	...	3,659	...	...	639	...	431	1,646	728	182	1,059	3,615	4,685
...	1,055	125	1,180	...	...	2,481	...	38	495	588	102	650	1,835	4,354
440	...	...	440	...	...	...	...	...	93	29	24	9	155	155
...	450	...	450	...	...	...	...	...	319	...	32	38	389	389
...	408	...	408	...	...	...	...	...	135	51	38	98	322	322
150	...	...	150	...	...	...	...	...	64	...	14	35	113	113
...	559	...	559	...	...	...	...	...	186	185	41	17	429	429
590	2,472	125	3,187	...	...	2,481	...	38	1,292	853	251	847	3,243	5,762
1,220	11,965	673	13,858	272	...	13,264	...	790	6,090	3,261	987	2,565	12,903	26,957
2,697	...	...	2,697	3,355	...	...	...	12	1,011	1,472	92	684	2,259	3,271
402	120	...	522	...	...	...	...	...	88	48	20	362	518	518
...	589	...	589	...	...	...	...	...	159	7	103	73	342	342
3,099	709	...	3,808	3,355	...	...	...	12	1,258	1,527	215	1,119	4,119	4,131
1,404	934	...	2,338	25	...	...	...	113	160	148	58	189	555	668
748	...	...	748	300	...	...	...	...	392	...	32	39	463	463
2,152	934	...	3,086	325	...	...	...	113	552	148	90	228	1,018	1,131

in Bengal during the year ending 31st March 1911.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.				Advances.									
	In securities (other than for Sinking Funds).	In Savings Bank.	Payments to Sinking Funds.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.		
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
52,301	...	...	...	2,190	50	5,129	989	8,358	60,659	134	6,019	6,153	66,812	
41,748	...	...	...	...	135	1,721	1,323	3,179	44,927	533	18,336	18,869	63,796	
14,596	...	...	...	...	...	1,473	794	2,267	16,863	36	23,065	23,101	39,964	
16,647	...	...	...	...	...	287	769	1,056	17,703	971	3,297	4,268	21,971	
11,338	...	...	...	...	...	2,085	1,250	3,335	14,673	707	10,769	11,476	26,149	
7,094	...	...	...	...	...	267	42	309	7,403	...	841	841	8,244	
5,205	...	...	...	...	...	2,094	...	2,094	7,299	396	478	874	8,173	
5,680	...	...	...	...	...	1,010	36	1,046	6,726	...	1,010	1,010	7,736	
4,062	...	..	...	..	...	419	39	458	4,520	599	819	1,418	5,938	
1,58,671	...	...	...	2,190	185	14,485	5,242	22,102	1,80,773	3,376	64,634	68,010	2,48,783	
95,477	...	...	...	2,320	...	5,082	(a)14,197	21,599	1,17,076	...	46,698	46,698	1,63,174	(a) Includes Rs. 2,200 on account of the repayment of the loan granted by the Maharaja of Kasimbazar.
26,830	...	...	...	...	50	5,401	...	5,451	32,281	...	2,453	2,453	34,734	
23,149	..	...	...	...	...	340	...	340	23,489	58	4,021	4,079	27,568	
16,473	...	...	...	...	...	2,153	1,353	3,506	19,979	1,547	2,302	3,849	23,828	
8,589	...	...	...	...	...	...	56	56	8,645	...	3,196	3,196	11,841	
4,302	...	..	...	...	25	50	175	250	4,552	...	917	917	5,469	
1,74,820	...	...	...	2,320	75	13,026	15,781	31,202	2,06,022	1,605	58,987	60,592	2,66,614	
33,645	...	...	...	...	...	250	...	250	33,895	166	71,543	71,709	1,05,604	
7,481	...	...	...	...	...	...	178	178	7,659	799	663	1,462	9,121	
3,420	...	...	...	...	...	1,060	...	1,060	4,480	...	532	532	5,012	
44,546	...	...	...	...	...	1,310	178	1,488	43,034	965	72,738	73,703	1,19,737	
34,456	...	...	...	313	65	2,196	1,830	4,404	38,860	141	12,773	12,914	51,774	
8,677	...	...	...	...	...	127	830	957	9,634	...	168	168	9,802	
3,366	...	...	...	...	...	...	47	47	3,413	...	128	128	3,541	
46,499	...	...	..	313	65	2,323	2,707	5,408	51,907	141	13,069	13,210	65,117	
13,93,790	671	34,415	...	26,010	425	1,02,015	81,136	2,44,674	16,38,464	42,882	4,28,539	4,71,421	21,09,885	
1,98,719	...	40,800	...	12,348	...	12,652	10,738	76,538	2,75,257	5,619	82,508	88,127	3,63,384	
13,355	...	...	...	...	...	1,100	19	1,119	14,454	...	4,050	4,050	18,504	
33,734	...	...	...	...	...	4,169	1,554	5,714	39,448	3,723	982	4,705	44,153	
22,140	...	1,000	...	...	...	2,596	220	3,816	25,956	...	9,035	9,035	34,991	
10,869	...	..	...	...	...	...	98	98	10,967	...	2,942	2,942	13,909	
2,78,797	...	41,800	...	12,348	...	20,508	12,629	87,285	3,66,082	9,342	99,517	1,08,859	4,74,941	
1,20,411	...	...	...	3,519	105	12,148	929	16,701	1,37,112	...	21,323	21,323	1,58,435	
8,213	...	...	...	...	...	100	93	193	8,406	...	1,500	1,500	9,906	
8,105	...	...	...	...	...	607	998	1,605	9,710	...	2,211	2,211	11,921	
1,36,729	...	...	...	3,519	105	12,855	2,020	18,499	1,55,228	...	25,034	25,034	1,80,262	
94,101	...	...	...	3,272	...	815	3,341	7,428	1,01,529	3,491	15,009	18,500	1,20,029	
4,942	...	...	...	...	...	842	...	842	5,784	...	2,535	2,535	8,319	
14,223	...	...	...	...	...	1,400	...	1,400	15,623	338	340	678	16,306	
9,332	...	...	...	...	...	754	...	754	10,086	...	4,112	4,112	14,198	
4,189	..	...	...	...	...	806	100	906	5,094	...	1,234	1,234	6,329	
21,665	...	...	...	...	...	2,989	2,700	5,689	27,354	...	4,533	4,533	31,887	
1,48,457	...	...	...	3,272	...	7,606	6,141	17,019	1,65,476	3,829	27,763	31,592	1,97,068	
5,63,983	...	41,800	...	19,139	105	40,969	20,790	1,22,803	6,86,786	13,171	1,52,314	1,65,485	8,52,271	
81,545	...	...	...	...	...	680	122	802	82,347	4,687	7,527	12,164	94,511	
8,338	..	...	...	...	...	268	29	297	8,635	...	698	698	9,333	
24,450	5,953	...	...	...	...	330	...	6,283	30,733	14,218	2,844	17,062	47,795	
1,14,333	5,953	...	...	...	...	1,278	151	7,382	1,21,715	18,855	11,069	29,924	1,51,639	
23,879	...	...	...	...	...	2,697	9,572	12,269	36,148	1,270	5,728	6,998	43,146	
25,729	...	...	...	...	...	2,535	131	2,666	28,395	152	6,551	6,703	35,098	
49,608	...	...	...	...	...	5,232	9,703	14,935	64,543	1,422	12,279	13,701	78,244	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	General Administration and Collection Charges.								Public Safety.					Public			
			General Administration—Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
TIRHUT DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	94	Muzaffarpur ...	2,857	4,177	...	...	211	...	...	7,245	...	5,207	...	100	5,331	...	1,388	...	3,777
	95	Hajipur ...	835	1,124	...	...	...	...	...	1,959	...	1,294	...	...	1,294	153	...	...	...
	96	Lalganj ...	362	497	...	...	30	...	...	889	...	560	...	...	560	...	163	...	204
	97	Sitamarhi ...	516	539	...	...	...	...	...	1,055	...	553	...	5	558	...	136	...	213
		Total ...	4,570	6,337	...	...	241	...	..	11,148	...	7,614	...	105	7,743	153	1,690	...	4,193
Darbhanga	98	Darbhanga ...	2,665	3,648	...	...	2	...	...	6,305	...	2,837	...	52	2,889	...	988	...	...
	99	Madhubani ...	593	600	...	...	...	...	...	1,193	..	703	...	...	703	7	..	...	16
	100	Rosorah	487	436	...	...	...	...	...	923	...	147	...	...	147	...	312	...	5
	101	Somastipur ...	323	692	...	...	...	21	...	1,036	3	950	...	2	955	...	433	...	405
		Total ...	4,058	5,376	...	...	2	21	..	9,457	3	4,637		54	4,694	7	1,733	..	426
		Divisional Total ...	12,329	16,801	...	...	565	73	.	29,768	27	20,946	...	242	21,215	160	4,931	...	8,245
BHAGALPUR DIVISION.																			
Monghyr ...	102	Monghyr ...	1,580	2,542	...	360	...	...	...	4,482	...	1,465	...	3	1,468	80,525	69	792	1,570
	103	Jamalpur ...	1,741	1,546	...		...	...	...	3,287	...	165	...	5	170	...	256	3,896	2,538
		Total ...	3,321	4,088	...	360	...	...		7,769	...	1,630	...	8	1,638	80,525	325	4,688	4,108
Bhagalpur ...	104	Bhagalpur ...	5,238	6,177	...	1,568	14	...	...	12,997	..	5,662	...	17	5,679	5,008	23,577	1,103	822
	105	Colgong ...	415	531	...	18	...	...	.	964	...	402	..	1	403	...	...	90	78
		Total ...	5,653	6,708	...	1,586	14	...	...	13,961	...	6,064	...	18	6,082	5,008	23,577	1,193	900
Purnea ...	106	Purnea	1,237	1,647	...	...	...	...	...	2,884	...	2,196	...	78	2,274	...	1,057	487	738
	107	Kishanganj ...	756	1,468	...	...	...	...	...	2,218	9	741	...	68	818	...	167	...	9
	108	Katihar ...	812	435	...	579	...	...	...	1,626	...	563	...	5	568	953	...	...	...
		Total ...	2,799	3,550	...	379	...	...	...	6,728	9	3,500	...	151	3,660	953	1,224	487	747
Darjeeling ...	109	Darjeeling ...	13,504	8,305	...	2,211	1,201	420	...	25,641	1,757	34,993	...	288	37,038	...	5,463	6,802	1,370
	110	Kurseong ...	1,108	1,116	...	588	2	...	.	2,814	...	930	...	...	930	...	1,142	6,601	161
		Total ...	14,612	9,421	...	2,799	1,203	420	...	28,455	1,757	35,923	...	288	37,968	...	6,605	13,403	1,531
Sonthal Parganas.	111	Deoghar ...	697	557	...	...	29	...	...	1,283	...	1,010	...	7	1,017	...	...	153	350
	112	Sahebganj ...	914	923	...	...	...	...	...	1,837	...	1,076	...	22	1,098	483	2	1,688	270
	113	Dumka	561	453	...	...	6	...	...	1,020	...	461	23	2	486	905	...	775	81
	114	Madhupur ...	780	592	...	..	...	...	...	1,372		688	...	5	693	...	32	...	352
		Total ...	2,952	2,525	...	...	35	...	.	5,512	...	3,235	23	36	3,294	1,388	34	2,616	1,553
		Divisional Total	29,337	26,292	...	5,124	1,252	420	...	62,425	1,766	50,352	23	501	52,642	87,874	31,765	22,387	8,839
ORISSA DIVISION.																			
Cuttack ...	115	Cuttack	1,905	3,549	85	...	8	...	..	5,547	51	3,877	...	40	3,968	...	889	...	1,740
	116	Jajpur	578	603	...	...	...	.	...	1,181	...	497	...	23	520	...	55	...	70
	117	Kendrapara ...	378	815	...	420	...	...	...	1,613	...	1,053	...	25	1,078	...	54	...	...
		Total ...	2,861	4,967	85	420	8	...	...	8,341	51	5,427	...	88	5,566	...	998	...	1,810
Balasore ...	118	Balasore ...	441	1,533	...	...	9	...	...	1,983	...	716	...	1	717	...	411	...	129
Puri	119	Puri .. .	1,340	2,844	...	...	141	39	...	4,364	...	3,023	87	49	3,159	6,596	269	22,338	...
Sambalpur ...	120	Sambalpur ...	2,232	3,960	...	...	...	...	...	6,192	10	1,202	...	51	1,263	...	1,042	1,063	92
		Divisional Total ...	6,874	13,304	85	420	158	39	...	20,880	61	10,368	87	189	10,705	6,596	2,720	23,401	2,031
CHOTA NAGPUR DIVISION.																			
Hazaribagh ..	121	Hazaribagh ..	619	1,187	.	...	1	...	...	1,807	...	801	...	23	824	...	303	372	257
	122	Chatra	418	608	...	...	...	...	...	1,026	...	401	...	...	401	...	19	...	...
	123	Giridih	503	643	...	325	...	45	..	1,516	...	214	..	...	214	..	493	...	158
		Total ...	1,540	2,438	...	325	1	45	...	4,349	...	1,416	...	23	1,439	...	815	372	415

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30,022	14,481	1,989	348	86	8	...	761	...	...	634	2,712	12,684	...	68,890
2,262	4,261	542	126	...	...	...	...	...	...	533	82	1,515	...	9,474
1,090	120	300	153	68	...	...	...	...	...	149	57	906	...	3,193
3,623	4,491		176	1,076	...	...	...	...	...	72	2	3,242	...	13,030
36,997	23,353	2,831	783	1,230	8	...	761	...	...	1,388	2,853	18,347	...	94,587
17,890	9,386	581	354	1,124	274	...	...	1,099	...	3,842	365	11,933	3	47,839
3,324	6,383	...	64	377	...	...	...	...	...	263	781	3,368	...	14,583
1,198	2,160	150	60	19	4	...	...	...	...	250	92	330	107	4,687
3,982	2,455	262	60	39	...	44	47	...	...	516	277	1,786	...	10,306
26,394	20,384	993	538	1,559	278	44	47	1,099	...	4,871	1,515	17,417	110	77,415
1,04,711	93,458	6,374	2,493	5,778	286	5,527	995	1,279	...	6,873	7,555	53,371	130	2,02,166
20,239	16,362	2,359	477	819	...	...	1,138	832	...	1,215	223	4,551	...	1,30,170
11,614	473	516	496	85	8		3	...	...	1,894	...	5,152	51	26,982
31,853	16,835	2,875	973	904	8	...	1,141	832	...	3,109	222	9,703	51	1,57,152
25,791	9,070	944	345	178	136	...	992	...	...	365	17,266	2,623	2,295	90,515
922	1,669	82	...	...	24	8	5	...	...	163	43	630	14	3,728
26,713	10,739	1,026	345	178	160	8	997	...	...	528	17,309	3,253	2,309	94,243
9,376	8,788	40	180	710	36	...	...	120	...	1,586	88	4,112	10	27,328
3,475	6,338	94	103	1,549	...	...	95	...	...	595	27	5,232	116	17,800
2,976	1,713	14	122	225	...	...	...	...	...	619	...	2,833	85	9,538
15,827	16,837	148	405	2,484	36	...	95	120	...	2,800	115	12,177	211	54,666
1,44,730	33,509	732	390	3,188	16	...	300	360	...	10,266	67,149	23,027	...	2,97,302
6,541	6,941		105	1,118	...	...	...	96	...	120	275	428	...	23,528
1,51,271	40,450	732	495	4,306	16	...	300	456	..	10,386	67,424	23,455	...	3,20,830
5,395	2,321	752	76	...	...	...	...	...	..	719	...	2,657	...	12,923
8,638	2,463	...	97	1,367	24	...	...	1,106	...	600	224	4,897	...	21,859
2,672	2,815	...	53	...	30	...	6	24	...	...	93	1,949	46	9,449
2,359	...	...	52	...	244	...	...	...	...	75	...	533	17	3,664
19,064	7,599	752	278	1,367	298	...	6	1,130	...	1,394	317	10,036	63	47,895
2,44,728	91,460	5,533	2,496	9,239	518	8	2,539	2,538	...	18,317	85,387	58,624	2,634	6,74,786
26,930	(c)4,825	...	333	266	68	...	...	400	...	1,675	...	12,855	32	50,013
2,388	2,170	...	64	76	83	...	105	...	...	136	102	1,067	...	6,316
3,447	1,656	...	54	499	32	...	1	...	...	330	...	2,898	...	8,971
32,765	8,651	...	451	841	183	...	106	400	...	2,141	102	16,820	32	65,300
5,616	(d)11,322	...	132	52	29	...	69	..	...	380	103	4,326	...	22,569
23,763	(e)22,696	...	158	1,254	...	...	...	190	...	818	100	14,064	10	92,256
7,344	3,796	1,988	152	726	147	...	243	600	..	526	...	4,867	45	22,631
69,488	46,465	1,988	893	2,873	359	...	418	1,190	...	3,865	305	40,077	87	2,02,756
9,413	8,131	...	120	1,448	...	...	10	160	...	...	384	1,526	7	22,131
1,967	1,946	42	75	293	41	...	...	...	...	20	46	20	...	4,469
2,746	116	...	120	164	1	...	...	...	...	469	668	588	2	5,525
14,126	10,193	42	315	1,905	42	...	10	160	...	489	1,098	2,134	9	32,125

PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.									
					Interest on loans.				Other items.					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(*a*)	45(*b*)	45(*c*)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,500	995	...	2,495	120	...	1,999	...	...	391	415	122	603	1,531	3,530
...	91	...	911	...	...	...	...	...	38	...	44	293	375	375
1,438	345	...	1,783	...	...	...	...	...	100	...	15	156	271	271
...	391	...	391	...	...	...	...	...	198	12	12	133	355	355
2,938	2,642	...	5,580	120	...	1,999	...	...	727	427	193	1,185	2,532	4,531
2,568	...	..	2,568	...	...	...	...	21	875	16	181	389	1,461	1,485
...	881	...	881	...	...	...	...	...	76	3	15	111	205	205
...	321	...	321	...	...	...	...	...	113	...	30	57	200	200
1,608	624	...	2,232	...	...	...	...	...	97	51	65	51	264	264
4,176	1,826	...	6,002	...	...	...	...	24	1,161	70	291	608	2,130	2,154
12,365	6,111	...	18,476	3,800	...	1,999	...	149	3,698	2,172	789	3,140	9,799	11,947
2,860	...	...	2,860	...	...	...	...	...	558	576	129	694	1,957	1,957
...	730	...	730	958	...	...	...	437	222	63	134	717	1,136	1,563
2,860	730	...	3,590	958	...	...	...	437	780	639	263	1,411	3,093	3,520
...	2,535	...	2,535	228	...	12,580	...	...	1,124	304	452	325	2,205	14,785
...	387	...	387	...	...	...	...	...	60	68	24	37	189	189
...	2,922	...	2,922	228	...	12,580	...	...	1,184	372	476	362	2,394	14,974
...	999	...	999	...	...	89	...	...	335	84	73	117	611	700
...	379	...	379	...	...	...	...	...	172	9	64	61	306	306
...	278	...	278	...	...	...	...	...	197	20	27	97	341	341
...	1,656	...	1,656	...	...	89	...	...	704	113	166	275	1,258	1,347
1,981	...	...	1,981	300	...	24,077	...	7,528	2,346	1,669	1,148	3,704	8,867	40,472
180	548	...	728	250	...	200	...	61	69	60	116	202	447	708
2,161	548	...	2,709	550	...	24,277	...	7,589	2,415	1,729	1,264	3,906	9,314	41,180
...	660	...	660	...	...	...	...	...	90	10	44	42	186	186
...	942	...	942	...	...	...	...	73	199	...	87	180	466	539
...	200	...	200	...	...	...	...	...	...	...	...	508	508	508
...	...	...	...	...	...	...	...	...	115	...	...	39	154	154
...	1,802	...	1,802	...	...	...	...	73	404	10	131	769	1,314	1,387
5,021	7,658	...	12,679	1,736	...	36,946	...	8,099	5,487	2,853	2,300	6,723	17,363	62,408
...	1,596	60	1,656	2,698	...	...	...	51	274	116	154	176	720	771
...	781	...	781	...	...	...	...	...	191	...	36	19	246	246
...	928	60	988	...	...	...	...	...	126	3	26	5	160	160
...	3,305	120	3,425	2,698	...	...	...	51	591	119	216	200	1,126	1,177
...	857	...	857	...	...	184	...	...	192	24	38	315	569	753
...	1,222	...	1,222	...	...	1,846	...	115	613	545	136	82	1,376	3,337
4,580	250	249	5,079	1,914	...	...	...	6	618	17	...	2,895	3,530	3,536
4,580	5,634	369	10,583	4,612	...	2,030	...	172	2,014	705	390	3,492	6,601	8,803
...	478	...	478	...	...	...	28	200	...	...	41	417	458	686
...	216	...	216	...	...	...	...	...	...	...	23	137	160	160
...	360	...	360	...	...	49	...	...	...	...	14	31	45	94
...	1,054	...	1,054	...	...	49	28	200	...	...	78	585	663	940

w Bengal during the year ending 31st March 1911—contd.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payment to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
87,611	...	...	...	2,558	50	3,776	261	6,645	94,256	1,586	10,369	11,955	1,06,211	
14,013	...	...	...	...	...	421	.....	421	14,434	...	15,750	15,750	30,184	
6,696	...	...	...	...	...	418	229	647	7,343	25	1,003	1,028	8,371	
15,389	...	...	...	...	...	2,440	1,654	4,094	19,483	163	2,405	2,568	22,051	
1,23,709	...	...	...	2,558	50	7,055	2,144	11,807	1,35,516	1,774	29,527	31,301	1,66,817	
61,086	...	...	...	...	...	9,414	(a)16,193	25,607	86,693	4,533	9,153	13,686	1,00,379	(a) Includes Dispensary fund Rs. 8,363.
17,565	...	...	...	...	...	6,245	...	6,245	23,810	...	2,668	2,668	26,478	
6,278	...	...	...	...	...	1,098	...	1,098	7,376	...	264	264	7,640	
14,793	...	...	...	...	...	924	100	1,024	15,817	(b)23	3,760	3,783	19,600	(b) Represents balance of the Dispensary fund.
99,722	...	...	...	...	...	17,681	16,293	33,974	1,33,696	4,556	15,845	20,401	1,54,097	
3,87,372	5,953	...	...	2,558	50	31,246	28,291	68,098	4,55,470	26,607	68,720	95,327	5,50,797	
1,40,937	...	...	...	...	...	7,796	1,164	8,960	1,49,897	2,413	2,23,205	2,25,618	3,75,515	
33,690	...	...	...	...	...	165	36	201	33,891	...	6,312	6,312	40,203	
1,74,627	...	...	...	...	...	7,961	1,200	9,161	1,83,788	2,413	2,29,517	2,31,930	4,15,718	
1,26,739	...	...	...	13,271	...	5,773	20,009	39,053	1,65,792	6,211	31,804	38,015	2,03,807	
5,671	...	...	...	...	...	195	.....	195	5,866	...	1,211	1,211	7,077	
1,32,410	...	...	...	13,271	...	5,968	20,009	39,248	1,71,658	6,211	33,015	39,226	2,10,884	
34,185	...	...	...	645	...	3,325	1,077	5,047	39,232	1,132	22,714	23,846	63,078	
21,521	...	...	...	...	30	2,770	50	2,850	24,371	200	11,505	11,705	36,076	
12,351	...	...	...	...	...	...	250	250	12,601	...	1,041	1,041	13,642	
68,057	...	...	...	645	30	6,095	1,377	8,147	76,204	1,332	35,260	36,592	1,12,796	
4,02,734	...	3,000	...	30,437	...	96,650	777	1,30,864	5,33,598	39,773	51,209	90,982	6,24,580	
28,958	15,000	...	...	...	...	48,582	50	63,632	92,590	..	3,072	3,072	95,662	
4,31,692	15,000	3,000	...	30,437	..	1,45,232	827	1,94,496	6,26,188	39,773	54,281	94,054	7,20,242	
16,069	...	...	...	...	...	735	.....	735	16,804	...	8,567	8,567	25,371	
26,275	...	...	...	...	...	4,863	123	4,986	31,261	42	42	84	31,345	
11,663	...	...	...	...	...	918	.....	918	12,581	557	1,873	2,430	15,011	
5,883	...	...	...	...	...	430	96	526	6,409	5	3,972	3,977	10,386	
59,890	...	...	...	...	...	6,946	219	7,165	67,055	604	14,454	15,058	82,113	
8,66,676	15,000	3,000	...	44,353	30	1,72,202	23,632	2,58,217	11,24,893	50,333	3,66,527	4,16,860	15,41,753	
64,653	...	...	...	...	50	2,555	671	3,276	67,929	3,244	2,027	5,271	73,200	
9,044	...	...	...	...	...	1,821	5	1,826	10,870	52	154	206	11,076	(c) Includes Rs. 119 on account of other sanitary requirements.
12,810	...	...	...	...	...	280	63	343	13,153	768	3,272	4,040	17,193	
86,507	...	...	...	...	50	4,656	739	5,445	91,952	4,064	5,453	9,517	1,01,469	(d) Includes Rs. 189 on account of other sanitary requirements.
26,879	...	...	...	1,601	...	1,125	5,433	8,159	35,038	...	509	509	35,547	
1,04,338	...	...	..	1,810	50	7,656	363	9,879	1,14,217	655	2,00,574	2,01,229	3,15,446	(e) Includes Rs. 1,896 on account of other sanitary improvements.
40,615	...	...	...	...	...	3,004	351	3,355	43,970	...	247	247	44,217	
2,58,339	...	...	...	3,411	100	16,441	6,886	26,838	2,85,177	4,719	2,06,783	2,11,502	4,96,679	
25,926	...	...	...	...	...	2,811	(f)1,214	4,025	29,951	...	13,108	13,108	43,059	(f) General Dispensary Fund.
6,272	...	...	...	...	...	271	365	636	6,908	2,242	2,201	4,443	11,351	
7,709	...	...	...	110	30	20	985	1,145	8,854	...	3,298	3,298	12,152	
39,907	...	...	...	110	30	3,102	2,564	5,806	45,713	2,242	18,607	20,849	66,562	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
			General Administration—Office establishment, Inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including Bonded Warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi ...	124	Ranchi	1,116	1,969	...	75	71	...	...	3,231	...	2,307	...	111	2,418	...	1,057	1,701	919
	125	Lohardaga ...	387	491	...	...	...	...	...	868	...	183	...	2	185	...	139	...	100
		Total ...	1,503	2,460	...	75	71	...	...	4,099	...	2,490	...	113	2,603	...	1,196	1,701	1,019
Palamau ...	126	Daltonganj ...	425	519	...	...	...	...	...	944	...	414	...	...	414	...	2,962	321	63
Manbhum ...	127	Purulia	679	1,320	...	1,664	4	...	...	3,667	...	1,461	...	22	1,483	...	347	739	1,262
	128	Jhalda	240	306	...	...	...	...	...	546	...	227	...	...	227	...	...	...	143
	129	Raghunathpur ...	188	147	...	...	...	...	...	335	2	40	...	...	42	...	...	...	2
		Total ...	1,107	1,773	...	1,664	4	...	...	4,548	2	1,728	...	22	1,752	...	347	739	1,407
Singhbhum ...	130	Chaibasa ...	562	435	...	...	...	...	...	1,017	...	557	...	16	573	...	272	...	420
		Divisional Total	5,157	7,615	...	2,064	76	45	...	14,957	2	6,695	...	174	6,781	...	5,592	3,133	3,324
		GRAND TOTAL ...	1,62,714	2,83,583	134	9,995	4,546	2,291	...	3,83,260	48,537	2,92,346	456	1,854	3,43,193	1,43,350	2,32,525	3,22,890	1,28,938
		GRAND TOTAL FOR 1909-10.	1,63,351	2,05,638	125	5,009	23,712	1,264	...	3,99,099	38,581	3,11,659	357	1,505	3,52,102	2,71,625	2,46,403	4,14,437	1,24,933

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works. Establishment.	Public works. Buildings.	Public works. Roads.	Public works. Stores.	Total.
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,459	7,550	...	272	1,218	285	41	455	...	...	1,131	753	5,471	...	40,312
930	549	...	52	...	48	61	...	...	...	150	74	385	...	2,488
20,389	8,099	...	324	1,218	333	102	455	...	...	1,281	827	5,856	...	42,800
3,822	450	244	109	483	1	...	148	100	...	...	100	1,297	128	10,228
9,282	6,778	...	120	1,563	...	...	81	...	...	612	29	3,209	4	24,026
824	1,903	...	11	100	40	11	...	...	...	...	2	189	...	3,223
981	1,252	...	23	...	...	...	...	...	...	...	...	380	...	2,638
11,087	9,933	...	154	1,663	40	11	81	...	...	612	31	3,778	4	29,887
3,499	5,075	64	103	472	35	118	...	...	...	415	360	1,465	28	12,926
52,923	34,350	350	1,005	5,741	451	231	694	260	...	2,797	2,416	14,530	169	1,27,966
14,31,108	6,25,160	40,664	20,957	43,765	4,123	6,010	8,282	8,933	2,025	94,453	1,19,468	5,83,087	18,472	38,34,215
14,30,805	6,18,162	41,714	21,689	30,465	4,528	5,734	9,027	7,830	1,589	96,822	91,973	5,63,083	5,183	39,85,412

Public Instruction.				Contri-butions—	Miscellaneous.									
					Interest on loans.				Other items.					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident fund.	Miscellaneous charges.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	946	...	946	236	...	316	...	...	351	...	...	516	867	1,182
...	146	...	146	...	...	...	...	...	75	...	19	30	124	124
...	1,092	...	1,092	236	...	315	...	...	426	...	19	546	991	1,306
...	523	...	523	...	...	...	...	42	133	...	23	84	240	282
...	635	...	635	...	...	...	...	...	443	...	63	227	738	738
...	248	...	248	...	...	...	...	...	47	...	13	20	80	80
...	222	...	223	...	...	...	...	...	46	...	37	28	111	111
...	1,105	...	1,105	...	...	...	...	...	541	...	113	275	929	929
...	368	...	368	...	...	...	...	...	149	...	82	...	231	231
...	4,142	...	4,142	236	...	364	28	242	1,249	...	315	1,490	3,054	3,688
66,825	91,943	2,105	1,60,873	13,907	1,161	1,62,117	28	17,721	40,612	26,894	12,819	62,867	1,43,192	3,24,219
63,780	92,203	1,584	1,57,567	9,681	...	1,56,707	...	14,849	35,246	29,150	12,173	90,972	1,67,541	3,39,097

in Bengal during the year ending 31st March 1911—concld.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities other than for Sinking funds.	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
48,325	...	...	...	1,030	50	5,980	1,928	8,988	57,313	6,840	10,901	17,741	75,054	
3,811	...	...	...	...	50	276	272	598	4,409	...	1,208	1,208	5,617	
52,136	...	...	...	1,030	100	6,256	2,200	9,586	61,722	6,840	12,109	18,949	80,671	
12,391	...	...	...	...	...	278	245	523	12,914	...	42,987	42,987	55,901	
30,549	..	...	...	...	...	6,549	3,445	9,994	40,543	1,271	10,796	12,067	52,610	
4,324	...	...	...	...	45	197	138	380	4,704	...	583	583	5,287	
3,348	...	...	...	...	...	229	...	229	3,577	...	113	113	3,690	
38,221	...	...	...	...	45	6,975	3,583	10,603	48,824	1,271	11,492	12,763	61,587	
15,115	...	...	...	...	...	2,507	56	2,523	17,738	...	1,352	1,352	19,090	
1,57,780	...	...	...	1,140	175	19,178	8,648	29,141	1,86,911	10,353	86,547	96,900	2,83,811	
50,59,667	21,684	79,955	500	1,83,833	7,563	10,37,503	3,81,872	17,03,050	67,61,717	2,03,399	18,01,217	20,04,616	87,66,333	
52,42,958	11,425	23,198	5	1,60,800	1,278	5,47,403	2,29,631	9,73,235	62,16,193	1,92,975	16,73,746	18,66,721	80,82,914	

FORM NO. IV.

STATEMENT SHOWING THE QUANTITIES OF ARTICLES TAXED BY OCTROI IN THE SAMBALPUR MUNICIPALITY

DURING

1910-1911.

FORM NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed by consumption or expenditure per head, and*

Division.	District.	Serial number of Municipality.	Name of Municipality.	Population.	GRAIN.					REFINED SUGAR.					UNREFINED SUGAR.				
					Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					Mds.	Rs.	Mds.	Rs.	M. s. c.	Mds.	Rs.	Mds.	Rs.	S. c.	Mds.	Rs.	Mds.	Rs.	S. c.
Orissa ...	Sambalpur	120	Sambalpur ...	12,961	343,264	16,691	20,976	4,265	7 0 5	3,645	2,279	2,975	1,860	9 2	2,333	729	2,118	662	6 8

Ghi.					Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.					Oil.				
Gross imports.	Gross amount of tax collected	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Mds.	Rs.	Mds.	Rs.	S. C.	Mds.	Rs.	Mds.	Rs.	M. S. C.	Rs.	Rs.	Rs.	Rs.	As. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1,773	1,478	1,589	1,325	4 14	391,956	22,465	137,963	9,934	10 24 10	10,214	368	10,214	368	0 11	7,484	97	25,869 (Minus figures.	337	1 15 10

36a

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.					Class VI.—Tobacco.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
3,38,696	7,679	1,26,489	3,121	9 11 10	2,66,779	1,787	1,99,709	1,763	15 4 11	68,366	1,291	26,773	943	2 0 1	22,461	473	22,433	472	1 11 4

the Sambalpur Municipality in the Orissa Division, during the year ending 31st March 1911, the average the incidence of taxation per head of population.

CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.					CLASS VII.—INCLUDING CLOTH PIECE-GOODS, ARTICLES OF CLOTHING, AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.						INCIDENCE OF TAXATION.		
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount o tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Composition for octroi.	Class I. (Net collections.)	Total octroi. (Net collections.)	REMARKS.
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78.	79
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs	Rs. A. P.	Rs	As. P.	Rs. A. P.	
3,62,814	5,669	2,10,302	3,286	16 3 2½	3,72,501	5,842	2,19,607	3,450	16 15 7½	80,779	1,893	52,493	1,250	4 0 8	24	15 4	1 12 8	

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in Bengal, the population within Municipal limits, the actual number of rate-payers, total number of Commissioners, and the total number of, and the attendance at, meetings held in each Municipality, during the year 1910-1911.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1		3	4	5	6	7	8	9	10	11	12
Burdwan.	Burdwan	1	Burdwan	1st April 1865	38,691	8,225	21·2	22	32	4	67·4
		2	Kalna	1st ,, 1869	8,121	2,956	36·3	15	28	...	50·28
		3	Katwa	1st ,, ,,	7,220	2,341	32·4	12	23	...	57·6
		4	Dainhat	1st ,, ,,	5,618	1,249	22·2	12	11	...	62·8
		5	Raniganj	1st July 1876	16,398	1,616	9·8	12	19	2	49·1
		6	Asansol	1st October 1896	17,984	2,328	12·9	12	21	...	69·8
	Birbhum	7	Suri	July 1876	8,692	1,644	19·1	16	24	10	42·52
	Bankura	8	Bankura	1st April 1869	21,133	2,688	12·6	12	23	...	56·5
		9	Vishnupur	1st September 1873	19,155	2,982	15·5	12	18	5	52·3
		10	Sonamukhi	1st April 1886	13,448	1,563	11·3	9	15	...	62·9
	Midnapore	11	Midnapore	1865	33,138	5,785	17·4	18	14	...	55·9
		12	Tamluk	1864	7,872	2,145	27·24	12	21	...	62·3
		13	Ghatal	1869	14,537	2,656	18·27	15	16	2	44·58
		14	Chandrakona	1st April ,,	9,315	2,335	25·05	12	27	2	60·2
		15	Ramjibanpur	1st ,, 1876	10,265	1,966	19·1	9	7	...	65·08
		16	Khirtai	1st ,, ,,	4,995	1,154	23·1	9	10	...	60
		17	Kharar	1st ,, 1888	9,493	1,386	14·5	15	14	3	44·8
	Hooghly	18	Hooghly-Chinsura	1865	29,383	7,206	24·5	18	19	...	68·15
		19	Serampore	,,	44,451	7,425	16·7	18	15	...	61·9
		20	Uttarpara	,,	7,036	1,331	18·9	12	12	...	68·7
		21	Baidyabati	1869	17,174	3,876	22·5	12	20	1	57·8
		22	Bhadreswar	,,	15,150	2,455	16·2	12	16	...	51·56
		23	Kotrung	,,	5,944	1,228	20·6	9	26	1	64
		24	Bansberia	,,	6,473	1,431	22·1	9	15	2	51·55
		25	Arambagh	1886	8,281	1,631	19·6	10	20	...	68·50
	Howrah	26	Howrah	1862	179,018	19,678	10·99	30	23	...	58·26
		27	Bally	1st April 1883	18,662	3,175	17·0	21	36	2	47·7
				Divisional Total	577,647	94,455	16·3	375	525	34	57·6
Presidency.	24-Parganas	28	Cossipore-Chitpur	1st April 1889	47,012	5,735	12·2	12	24	2	62·8
		29	Maniktala	1st ,, ,,	53,675	7,696	14·3	12	22	...	66·8
		30	Baranagar	1st ,, 1869	25,889	3,934	15·2	9	16	2	63·1
		31	Kamarhati	1st August 1899	18,004	2,499	13·8	10	13	...	66·2
		32	South Suburban	1st April 1869	28,083	6,132	21·8	10	23	...	61·3
		33	Tollyganj	1st ,, 1901	18,626	2,762	14·8	9	12	...	88·8
		34	Garden Reach	13th March 1897	44,918	3,529	8·5	12	13	3	78·8
		35	Rajpur	1st April 1876	11,609	2,330	20·07	18	14	...	61·1
		36	Baruipur	1st ,, 1869	5,376	1,147	21·3	9	16	3	50
		37	Jainagar	1st ,, ,,	9,247	1,520	16·5	12	18	1	58·7
		38	South Dum-Dum	1st ,, 1876	12,382	1,742	13·5	9	9	4	55·6
		39	North ditto	1st September 1870	5,046	1,003	19·8	9	13	3	66·6
		40	South Barrackpore	1st April 1869	11,849	1,765	14·8	12	19	...	59
		41	Panihati	1st ,, 1900	11,118	2,532	22·7	10	17	2	53·6
		42	Titagarh	1st ,, 1895	45,159	1,536	3·4	9	17	...	60·1
		43	North Barrackpore	1st ,, 1869	16,105	1,998	12·4	15	13	...	83·8
		44	Garulia	21st May 1896	11,582	605	5·2	10	14	...	55
		45	Barasat	1st April 1869	8,794	1,517	17·2	18	18	1	45
		46	Naihati	1st May ,,	18,218	5,150	28·2	9	13	...	60·7
		47	Halisahar	1st July 1903	13,454	2,300	17·8	12	10	...	85
		48	Bhatpara	1st ,, 1899	50,426	2,983	5·9	11	15	1	62
		49	Gobardanga	26th April 1870	5,072	1,053	20·7	9	12	...	52·5
		50	Basirhat	1st ,, 1869	18,332	2,776	15·1	15	15	1	46·6
		51	Baduria	1st ,, ,,	13,685	1,972	14·4	12	14	2	67·7
		52	Taki	1st ,, ,,	5,203	927	17·8	9	13	...	64·9
		53	Budge Budge	1st ,, 1900	17,982	2,020	11·2	9	13	...	51·2
	Nadia	54	Krishnagar	1st November 1864	23,475	6,275	26·7	21	14	...	50
		55	Santipur	11th January 1865	26,703	7,864	29·4	16	14	...	74
		56	Ranaghat	21st September 1864	9,850	2,501	25·3	18	26	4	35·04
		57	Nadia	1st April 1869	12,479	3,757	30·1	12	18	...	64·3
		58	Kushtia	1st ,, ,,	6,093	1,356	22·2	12	12	...	52·06
		59	Kumarkhali	1st ,, ,,	3,759	1,310	34·8	15	19	...	61·7
		60	Meherpur	15th ,, ,,	5,961	1,350	22·6	9	13	...	54·4
		61	Birnagar	1st ,, ,,	2,654	800	30·1	12	11	...	41·6
		62	Chakdah	1st May 1886	4,931	1,337	27·1	12	13	...	66·6
	Murshidabad	63	Berhampore	1st July 1876	26,142	5,535	21·1	25	18	1	59·1
		64	Murshidabad	1st April 1869	12,669	3,186	25·1	15	17	2	52·1
		65	Azimganj	1st ,, 1896	12,327	3,025	24·5	15	22	5	45·15
		66	Jangipur	1st ,, 1869	11,408	2,354	20·6	18	13	...	38·8
		67	Kandi	1st ,, ,,	12,638	2,395	18·9	11	14	2	60·3
		68	Dhulian	1st July 1909	8,298	1,463	17·6	9	16	1	58·4
	Jessore	69	Jessore	1st April 1864	8,880	1,690	19·03	18	17	5	44·4
		70	Kotchandpur	1st July 1883	9,560	1,454	15·2	10	12	...	51·8
		71	Maheshpur	1st April 1869	3,656	898	24·3	15	17	8	44·3
	Khulna	72	Khulna	1st October 1884	12,993	1,924	14·8	15	18	...	45·6
		73	Satkhira	1st April 1869	10,909	2,054	18·8	12	13	...	62·8
		74	Dobhatta	1st July 1876	5,296	869	16·4	12	19	2	58·5
				Divisional Total	758,026	122,959	16·2	593	732	55	54·3

APPENDIX A—concld.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Patna.	Patna	75	Patna	November 1864	153,739	27,996	18·2	31	16	...	45·5
		76	Barh	1st May 1870	12,164	2,193	18·02	9	13	...	72·6
		77	Bihar	1st April 1869	42,814	8,146	19·02	12	12	2	47·2
		78	Dinapore	1st July 1887	22,858	4,878	21·3	19	16	...	54·7
		79	Khagole	1st October 1907	7,510	1,230	16·3	9	16	...	89·6
	Gaya	80	Gaya	May 1866	71,288	12,857	18·03	25	20	...	59·0
		81	Tikari	1st October 1885	6,437	1,394	21·66	12	13	...	65·3
		82	Daudnagar	1st ,, ,,	9,744	1,484	15·23	13	13	1	58·5
	Shahabad	83	Arrah	1st January 1865	46,170	6,672	14·4	18	14	...	57·8
		84	Jagadishpur	1st April 1869	11,451	1,634	14·2	9	13	...	55·5
		85	Buxar	1st ,, ,,	13,945	2,788	19·9	13	12	7	46·1
		86	Dumraon	1st ,, ,,	17,901	2,640	14·4	9	14	4	63·5
		87	Bhabua	1st ,, ,,	5,660	947	16·7	10	16	1	61·9
		88	Sasaram	1st ,, ,,	23,644	2,758	11·6	22	12	2	38·6
				Divisional Total ...	445,325	77,617	17·4	211	200	17	.....
Tirhut.	Saran	89	Chapra	April 1864	42,373	10,739	25·3	19	15	...	60·7
		90	Revelganj	17th August 1876	8,334	1,784	21·4	12	12	1	61·08
		91	Siwan	April 1869	12,472	2,705	21·6	10	14	...	69·8
	Champaran	92	Motihari	15th April 1869	14,880	1,925	12·93	13	16	1	60·5
		93	Bettiah	15th ,, ,,	25,330	4,981	19·28	13	17	1	50·67
	Muzaffarpur	94	Muzaffarpur	1st November 1864	43,740	8,125	18·5	19	19	1	46·3
		95	Hajipur	1st June 1869	19,227	3,538	18·4	13	16	1	56·7
		96	Lalganj	1st ,, ,,	9,073	1,910	21·05	10	14	1	77·3
		97	Sitamarhi	1st October 1882	10,004	1,909	19·08	12	16	2	51·0
	Darbhanga	98	Darbhanga	1st November 1864	62,044	10,151	16·3	21	16	...	54·09
		99	Madhubani	1st April 1869	16,494	2,614	15·8	16	13	...	47·5
		100	Roserha	1st ,, ,,	8,229	1,815	22·05	14	14	2	52·5
		101	Samastipur	1st January 1897	8,448	1,804	21·3	9	15	...	74·8
				Divisional Total ...	281,148	54,000	19·2	181	197	10	.....
Bhagalpur.	Monghyr	102	Monghyr	November 1864	47,001	9,528	20·27	19	13	...	42·1
		103	Jamalpur	1st July 1883	20,399	2,895	14·19	18	14	...	65·48
	Bhagalpur	104	Bhagalpur	September 1864	74,553	10,298	13·81	21	19	2	37·34
		105	Colgong	1st April 1869	4,284	1,147	26·77	11	13	...	71·32
	Purnea	106	Purnea	September 1864	14,805	2,997	19·63	19	14	...	46·24
		107	Kishanganj	1st April 1887	7,567	1,032	13·63	13	17	1	61·1
		108	Katihar	1st November 1905	10,222	1,593	15·59	13	10	...	52·3
	Darjeeling	109	Darjeeling	1st July 1850	17,027	2,308	13·55	25	16	1	45·04
		110	Kurseong	1st May 1879	5,580	629	11·27	12	13	1	63·8
	Sonthal Parganas	111	Deoghar	26th November 1869	11,466	874	7·62	16	13	...	66·82
		112	Sahebganj	1st April 1883	7,894	1,600	8·55	9	13	...	53·77
		113	Dumka	1st January 1903	5,630	1,034	18·36	10	13	...	61·53
		114	Madhupur	1st July 1909	5,890	828	14·06	11	18	8	54·
				Divisional Total ...	232,318	36,673	15·08	197	186	13	.....
Orissa.	Cuttack	115	Cuttack	4th July 1876	49,052	7,965	16·2	18	11	...	55·09
		116	Jajpur	1st April 1869	12,240	1,859	15·2	12	16	1	61·8
		117	Kendrapara	10th March ,,	15,114	2,480	16·2	12	14	1	44·6
	Balasore	118	Balasore	1st April 1877	21,364	3,450	16·14	18	12	...	56·1
	Puri	119	Puri	1st ,, 1881	34,870	6,192	17·	15	11	1	55·
	Sambalpur	120	Sambalpur	9th ,, 1883	12,981	.....	.....	16	12	...	82·6
				Divisional Total ...	145,621	21,937	15·06	91	76	3	.....
Chota Nagpur.	Hazaribagh	121	Hazaribagh	1st April 1869	17,009	2,839	16·6	16	18	2	46·2
		122	Chatra	1st ,, ,,	9,222	1,040	11·3	13	26	4	69·0
		123	Giridih	1st January 1902	10,668	1,571	14·7	9	21	...	75·0
	Ranchi	124	Ranchi	1st April 1869	33,069	4,761	14·4	18	12	...	54·1
		125	Lohardaga	1st July 1888	6,770	419	13·9	9	15	1	51·1
	Palamau	126	Daltonganj	1st ,, ,,	4,891	1,260	25·7	10	10	...	72·
	Manbhum	127	Purulia	26th ,, 1876	20,881	3,102	14·8	19	12	4	35·5
		128	Jhalda	1st April 1888	5,618	792	10·0	9	15	...	55·5
		129	Raghunathpur	1st ,, ,,	4,187	457	10·9	10	12	...	54·1
	Singhbhum	130	Chaibassa.	1st ,, 1875	9,009	1,297	14·3	13	10	...	57·6
				Divisional Total ...	121,324	18,060	14·8	126	151	11	.....
				Grand Total ...	2,561,409	425,701	16·6	1,774	2,087	143	.....
				Grand Total for 1909-10	2,386,939	420,364	17·6	1,761	2,121	130	.....

APPENDIX B.

Statement showing the results of the General Elections held in Municipalities in Bengal during the year 1910-11.

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	Burdwan Division.						
19	Serampore ...	Ward No. I (Serampore) ... 2,035	...	...	4	4	There was no poll, as the number of candidates was the same as the number of vacancies.
	Presidency Division.						
38	Cossipore-Chitpur	Ward No. I ... 526	320	60·83	2	3	
		Ward No. II ... 774	No poll	...	2	4	
		Ward No. III ... 703	506	71·97	2	4	
		Ward No. IV ... 754	No poll	...	2	2	
92	Maniktala ...	Ward No. I ... (a)1,079	674	62·4	2	6	(a) First election declared void owing to mistakes in recording votes and in the registration of voters. A fresh election had to be held.
		Ward No. II ... 692	380	54·9	2	5	
		Ward No. III ... 1,464	941	64·3	4	29	
33	Tollyganj	Ward No. I ... 250	188	75·2	2	4	
		Ward No. II ... 120	99	82·5	1	2	
		Ward No. III ... 75	No poll	...	1	1	
		Ward No. IV ... 347	240	69·1	1	7	
		Ward No. V ... 362	126	34·5	1	3	
51	Baduria	Ward No. I ... 269	103	38·2			
		Ward No. II ... 249	No poll	...	1	1	
		Ward No. III ... 127	Do.	...	1	1	
		Ward No. IV ... 74	Do.	...	1	1	
		Ward No. V ... 158	Do.	...	1		
		Ward No. VI ... 159	Do.	...	1	1	
		Ward No. VII ... 78	Do.	...	1	1	
		Ward No. VIII ... 54	33	61·1	1	2	
55	Santipur	Ward No. I ... 635	349	54·9	2	4	
		Ward No. II ... 583	332	56·9	2	3	
		Ward No. III ... 792	462	58·3	2	6	
		Ward No. IV ... 623	377	60·5	2	4	
		Ward No. V ... 856	629	73·4	2	4	
57	Nadia	Ward No. I ... 540	293	54·2	3	5	
		Ward No. II ... 263	142	53·9	2	3	
		Ward No. III ... 569	377	66·2	3	6	
69	Jessore	Ward No. I ... 472	349	73·94	6	17	
		Ward No. II ... 161	132	81·99	2	4	
		Ward No. III ... 127	89	70·07	2	4	
		Ward No. IV ... 81	35	43·2	1	2	
		Ward No. V ... 56	10	17·85	1	2	
	Tirhut Division.						
97	Sitamarhi	Ward No. I ... 436	353	80·96	3	8	
		Ward No. II ... 118	8	67·8	2	3	
		Ward No. III ... 203	125	61·57	2	4	
		Ward No. IV ... 47	...	...	1	1	Not contested.
	Orissa Division.						
120	Sambalpur ...	1. Dalaipara 69	...	...	1	1	Information for columns 4 and 5 are not available.
		2. Nuapara 84	...	...	1	1	Ditto ditto.
		3. Bhuliapara ... 99	96	96·9	2	2	
		4. Uriyapara	15	45·4	1	1	Ditto ditto.
		5. Jharuapara ... 62	...	...	1	1	
		6. Mahantipara ... 52	38	73·07	1	1	
		7. Sansiapara ... 44	23	52·2	1	1	
		8. Modipara 28	11	39·2	1	1	
		9. Cheruapara ... 16	..	..	1	1	Ditto ditto.
		10. Badabazar 42	21	50·	1	1	
		11. Khetrajpur ... 57	35	61·4	1	1	
	Chota Nagpur Division.						
130	Chaibassa	.....	...	...	8	...	Uncontested.

APPENDIX C.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1910-1911.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division.			Rs. A. P.	Rs. A. P.	
1	Burdwan	Rate on holdings ...	At the rate of 7½ per cent. on the annual rent value of buildings.	537 0 0		
		Water-rate	At the rate of 7½ per cent. on those holdings that have house connections, and at the rate of 6 per cent. generally within the water-supply area on the annual rent value of buildings.	641 0 0		
		Latrine-fees	At the rate of 3¾ per cent. on the annual rent value of buildings.	329 0 0		
2	Kalna	Tax on persons ...	At annas 12 per cent. on annual income of the assessees.	.....	88 10 0	The decrease was due to the fact that owing to the encroachment of the river Sone certain holdings have been washed away.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			
		Latrine-fees	According to scale fixed by the Commissioners up to Rs. 96, and above Rs. 96 at 6¼ per cent. on the annual value of each holding.	234 4 3	.....	The increase was due to the quinquennial latrine assessment during the year.
3	Katwa	Tax on persons ...	At annas 12½ per cent. on annual income.	...	22 0 0	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	29 0 0	
		Latrine-fees	According to the annual value of holdings.	34 0 0		
4	Dainhat	Tax on persons ...	According to the circumstances and property of the assessees.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			
		Latrine-fees ...	At Rs. 5 per cent. on the annual value of holdings.	.....	.....	
5	Raniganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	15 4 9	.....	Due to the assessment of new and improved holdings.
6	Asansol	Ditto ...	At 7½ per cent. on the annual value of holdings.	898 14 9	.....	Ditto ditto
		Latrine-fees	At 3¾ per cent. on the annual value of holdings.	.....	.....	
7	Suri	Tax on persons ...	Rupee 1 and annas 6 per cent. per month on the income of above Rs. 30 per month, and Re. 1 on income up to Rs. 30 per month.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			
		Latrine-fees	Annual value. Rs. — Rs.: Quarterly tax. Rs. A. From 1 to 12 ... ... 0 1 Above 12 „ 24 ... ... 0 3 „ 24 „ 30 ... ... 0 6 „ 30 „ 36 ... ... 0 9 „ 36 „ 48 ... ... 0 12 „ 48 „ 60 ... ... 0 15 „ 60 „ 72 ... ... 1 2 „ 72 „ 84 ... ... 1 5 „ 84 „ 100 ... ... 1 8 „ 100 for every Rs. 25-4 per quarter.	.....	.....	
8	Bankura	Tax on persons ...	At Re. 1½ per cent. per month.			
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			
		Latrine-fees	Valuation — Rs. — Rs.: Annual fees. Rs. A. From 1 to 25 (with privy) 3 0 „ 26 „ 30 „ ... 4 0 „ 31 „ 60 „ ... 6 0 „ 61 „ 90 „ ... 7 8 „ 91 „ 120 „ ... 9 8 „ 121 „ 150 „ ... 12 0 „ 151 „ 200 „ ... 16 0 „ 201 „ 250 „ ... 20 0 „ 251 „ 300 „ ... 24 0 „ 301 „ 400 „ ... 28 0 „ 401 „ 500 „ ... 32 0 „ 501 „ 600 „ ... 34 0 „ 601 and upwards (with privy) „ ... 36 0			
9	Vishnupur	Tax on persons ...	At Re. 1-4 per cent. per month ...	1,585 14 3	.....	
		Rate on holdings ...	This rate is in force only in cases under section 101, at not more than 6½ per cent. on the annual value of Government and other public buildings.			
		Latrine-fees	At Rs. 3 where the annual value of holdings is Rs. 25 or less, and 6 pies per rupee on the annual value of holdings exceeding Rs. 25, in addition to Rs 3 above referred to.	68 4 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concld.*			Rs. A. P.	Rs. A. P.	
10	Sonamukhi	Tax on persons ...	At Rs. 2 per cent. per month	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			
11	Midnapore	Rate on holdings ...	7½ per cent. on annual value of holdings both on houses and house-service rates.	.....	859 0 0	Decrease of— Rs. House-tax ... ... 294 Latrine-fees ... ... 565 Total ... 859 was due to reductions made by the Appellate Bench and remissions made under section 322.
		Latrine-fees ...				
12	Tamluk	Tax on persons ...	At 12 annas per cent.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ...	According to the scale of fees sanctioned by the Municipal Commissioners.			
13	Ghatal	Tax on persons ...	1½ per cent. per month on income according to circumstances and property.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government buildings.	.....	.....	
14	Chandrakona	Ditto ...	1 per cent. according to the circumstances and property within the Municipality.	40 0 0	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government buildings.	.....	.....	
15	Ramjibanpur	Ditto ...	At annas 12 per cent. on the annual income of the assessees.	.....	13 0	
			Rate on holdings is levied at 7½ per cent. on Government buildings.	.....	.....	
16	Khirpai	Ditto ...	1½ per cent. on the annual income of the assessees.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on Government buildings.	.....	.....	
17	Kharar	Ditto ...	At 1 per cent. on the annual income of the assessees	.....	.....	
			Rate on holdings is levied at 7½ per cent. on Government buildings.	79 0 0	.....	
18	Hooghly-Chinsura ...	Rate on holdings ...	At 7½ per cent.	.....	59 1 9	Due to the reduction of valuation of some holdings under section 107 of Bengal Municipal Act.
		Latrine-fees ...		.....	28 4 9	
19	Serampore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	348 0 0	.....	On account of new and improved holdings.
		Latrine-fees ...	For holdings valued from Rs. 6 to Rs. 20 per year, annas 12 per annum; from Rs. 21 to Rs. 37-8, Re. 1-8 per annum. From holdings above the annual value of Rs. 37-8, at 4½ per cent. on the annual value of holdings.	203 0 0	.....	
20	Uttarpara	Rate on holdings ...	At 7½ per cent. on the probable letting value of holdings.	30 0 0	.....	Due to the revision of assessment of new and improved holdings.
		Latrine-fees ...	At 4½ per cent. ditto			
21	Baidyabati	Rate on holdings ...	At the rate of 6 per cent. on the annual value of holdings.	111 2 9	.....	Due to new and improved holdings.
		Latrine-fees		112 9 3	.....	
22	Bhadreswar	Rate on holdings in Wards Nos. I, II and III.	6¼ per cent. on annual value of holdings in general.	561 3 6	.....	Due to the assessment of improved and new holdings.
		Tax on persons in Ward No. IV.	There is no fixed rate, but generally 7 per cent. on the annual income of the rate-payers.	.....	29 13 0	Due to the demolition of certain holdings.
		Latrine-fees ...	No fixed rate, but generally at Rs. 4-11 per cent. on the annual value of domestic holdings, and Rs. 9-6-10 on the annual value of cooly lines.	24 10 0	.....	Due to the assessment of new holdings.
23	Kotrung	Rate on holdings ...	6¼ per cent. on the annual value of holdings.	244 13 9	.....	Due to general revision of assessment.
		Latrine-fees ...	3½ per cent. on the annual value of holdings.	40 7 3	.....	
24	Bansberia	Tax on persons ...	Rupees 1-8 per cent. on the annual income.	224 0 0	9 0 0	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	Tax was assessed on the holdings belonging to the Hooghly-Katwa Railway.
25	Arambagh	Tax on persons ...	At annas 12 per cent.	.....	12 12 9	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division —*concluded.*			Rs. A. P.	Rs. A. P.	
2	Howrah...	Rate on holdings ...	At 7½ per cent.	1,825 13 0	.....	Increase resulted from the assessment of new and improved holdings.
		Lighting-rate ...	At 3 ,, ,, ...	1,091 7 5	.....	
		Latrine-fees ...	According to revised scale	... .	174 14 3	Decrease was due to the reduction of latrine-fees owing to the installation of a septic tank at the Ganges Mills and to the abolition of the the latrine-fee on the new jail.
		Water-rate ...	At 5 and 6 per cent.	2,044 15 3	.....	Increase resulted from the assessment of new and improved holdings.
27	Bally	Rate on holdings ...	At 7½ per cent. on annual valuation of holdings.	757 0 0	.....	The increase was due to the enhanced assessment on several holdings.
	Presidency Division.					
28	Cossipore-Chitpur ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	742 9 6	... ..	The increase was due to the partial revision of assessment.
		Latrine-fees ...	According to a scale ...	276 9 6	.....	
		Water-rate ...	At 3 per cent. on the annual value of holdings.	297 1 6	.....	
		Lighting-rate ...	At 3 per cent. on the annual value of holdings.	287 3 9	.....	
29	Maniktala	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	13,482 1 0	.....	Due to the general revision of assessment and the assessment of new and improved holdings.
		Latrine-fees ..	According to a scale ...	5,214 4 0	.....	
		Water-rate ...	At 4 per cent. on the annual value of holdings.	6,573 13 9	.....	
		Lighting-rate ...	At 3 per cent. on the annual value of holdings.	1,325 9 3	.....	
30	Baranagar	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	.....	18 12 0	Due to partial remission.
		Latrine-fees ...	According to a scale	.....	27 2 0	
31	Kamarhati	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	126 4 6	.....	Due to the partial revision of assessment of new and improved holdings.
		Latrine-fees ...	According to a scale	29 5 6	.....	
32	South Suburban ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	364 1 6	.....	Due to the partial revision of assessment.
		Latrine-fees ...	According to a scale	251 7 0	.....	
		Water-rate ...	At 3 per cent. on the annual value of holdings.	39 4 6	.....	
33	Tollyganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	Increase was due to the imposition of latrine-rate in additional areas.
		Latrine-fees ...	According to a scale	1,184 0 0	.....	
		Water-rate ...	At 5½ per cent. on the annual value of holdings within 400 feet from the nearest hydrant, and 4½ per cent. beyond 400 feet but within 1,000 feet from the hydrant.	.....	.....	
34	Garden Reach ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	30,298 0 0	.....	The increase was due to the general revision of assessment and to the assessment of new and improved holdings.
		Latrine-fees ...	According to a scale	3,022 0 0	.....	
		Water-rate ...	At 3½ per cent. on the annual value of holdings.	11,298 0 0	.....	
35	Rajpur	Tax on persons ...	From annas 10 to Re. 1 according to the circumstances of the assessees.	.....	.....	The increase was due to the assessment of added area.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	At 6¼ per cent. on the annual value of holdings.	.....	.....	
36	Baruipur	Tax on persons ...	Generally at 1 per cent. on the annual income of assessees.	182 6 6	.....	The increase was due to the revised assessment of Railway holdings.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	9 12 0	.....	
		Latrine-fees	At 3 per cent. on the annual value of holdings.	.....	.....	
37	Jainagar	Tax on persons ...	By apportionment, having regard to the circumstances of the assessees.	192 13 3	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	At 1½ per cent. on the annual value of holdings.	.....	.....	
38	South Dum-Dum ...	Rate on holdings in Ward No. III.	At 5 per cent. on the annual value of holdings.	165 3 0	.....	The increase was due to the general revision of assessment and to the assessment of new and improved holdings.
		Tax on persons in Wards Nos. 1 and II.	At 1 per cent. on the annual income of the assessees.	383 8 6	.....	
			In these Wards Government and other public buildings are assessed at 7½ per cent. on the annual value of such buildings.	.....	.....	
		Latrine-fees	According to a scale	495 10 0	.....	
		Water-rate	At 2 to 4 per cent. on the annual value of holdings.	274 0 4	.....	Due to the assessment of new and improved holdings.
39	North Dum-Dum ...	Tax on persons ...	At 12 annas per cent. on the annual income of assessees.	303 0 0	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ...	At 3 per cent. on the annual value of holdings.	.....	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division—*contd.*			Rs. A. P.	Rs. A. P.	
		Rate on holdings in the Musalmanpara Ward.	At 5 per cent. on the annual value of holdings.	.....	.....	
40	South Barrackpore ...	Tax on persons ...	At 1 per cent. on the annual income of assessees.	.....	.....	
			Government and other public buildings are assessed at 5 per cent. on the annual value of such buildings.	.....	.....	
		Latrine-fees ...	At 5 per cent. on the annual value of holdings.	.....	.....	
		Tax on persons ...	At 3 pies per rupee on the quarterly income of assessees.	.....	.....	
41	Panihati		Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
42	Titagarh	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,309 12 0	.....	
		Latrine-fees ...	At 9 pies per head per month on cooly lines and also 5½ per cent. on the annual value of holdings.	701 7 3	.....	Due to the assessment of new and improved holdings.
		Tax on persons ...	At annas 10 per cent. on income ...	434 1 0	.....	Due to the general revision of assessment.
43	North Barrackpore ...		Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ..	At 10 per cent. on the annual value of holdings.	981 10 0	.....	
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	688 11 2	.....	Due to the general revision of assessment.
		Latrine-fees	At 1 anna 3 pies per head (adult) of population per month.	128 8 10	.....	
		Tax on persons ...	At the uniform rate of 13 annas per Rs. 100 of income.	54 2 0	.....	Due to the partial revision of assessment.
45	Barasat		Rate on holdings is levied at 7½ per cent. on annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	At 7 per cent. on the annual value of holdings.	26 14 3	.....	
		Tax on persons ...	At Rs. 1-2 per quarter on a monthly income of Rs. 100.	.....	.....	
46	Naihati		Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	At 5 per cent. on the annual value of holdings.	.....	.....	
		Tax on persons ...	At annas 10 per cent. of income per month or Rs. 1-14 per quarter.	.....	.....	
47	Halisahar		Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ..	At 5 per cent. on the annual value of holdings.	.....	.....	
48	Bhatpara	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	2,365 0 6	.....	Due to the general revision of assessment.
		Latrine-fees ...	At 5 per cent. on the annual value of holdings.	1,490 4 0	.....	
49	Gobardanga	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	.....	98 13 3	Due to partial remission.
			Rate on holdings is levied at annas 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	110 7 6	.....	
50	Basirhat		Rate on holdings is levied at 7½ per cent on the annual value of Government and other public buildings.	.....	.....	Due to the general revision of assessment.
		Latrine-fees	At 7½ per cent. on the annual value of holdings.	28 1 6	.....	
		Tax on persons ..	At annas 12 per cent. per annum ...	.....	.....	
51	Baduria		Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	According to a scale	.....	.....	
52	Taki	Tax on persons ...	At 1 per cent. on the annual income of assessees.	5 0 0	.....	Due to the general revision of assessment and to the assessment of new and improved holdings.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	38 0 0	.....	
53	Budge-Budge	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine-fees ...	Ditto ditto			
54	Krishnagar	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	65 0 0	.....	Due to the asssessment of new and improved holdings.
		Latrine-fees	According to a sliding scale on the valuation of holdings.	59 0 0	.....	
55	Santipur	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	1,248 0 0	.....	Due to the general revision of assessment.
		Latrine-fees	At 6 per cent. on the annual value of holdings.	548 0 0	.....	
56	Ranaghat	Rate on holdings ...	At 6¾ per cent. on the annual value of holdings.	49 0 0	.....	Due to the assessment of new and improved holdings.
		Latrine-fees	At 5½ per cent. on the annual value of holdings.	.....	10 0 0	Due to the remission of taxes.
57	Nadia	Rate on holdings ... Latrine-fees	At 6¾ per cent. on the annual value of holdings.	2,591 0 0	.....	Due to the general revision of assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income	
1	2	3	4	5	6	7
	Presidency Division—*concld.*			Rs. A. P.	Rs. A. P.	
58	Kushtia	Rate on holdings ...	At 6¼ per cent. on the annual valuation of holdings.	206 0 0	.....	Due to the assessment of new and improved holdings.
		Latrine-fees	At 4½ per cent. on the annual valuation of holdings.	144 0 0	.....	
59	Kumarkhali	Tax on persons ...	No fixed rate; according to circumstances and property of the assessees.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	At 8¾ per cent. on the annual valuation of holdings.	.....	.....	
60	Meherpur	Tax on persons ...	No fixed rate; according to circumstances and property of assessees.	189 0 0	.....	Due to the general revision of assessment.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	93 0 0	.....	
61	Birnagar	Tax on persons ...	According to circumstances and property. No fixed rate.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
62	Chakdah	Tax on persons ...	According to circumstances and property.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
63	Berhampore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	174 11 9	Due to the remission of taxes.
		Water-rate ...	At 7½ per cent. and at 6 per cent. on the valuation of holdings in lanes where there are no hydrants close by.	.....	150 8 3	
		Latrine-fees	According to a scale	.....	207 4 6	
46	Murshidabad	Tax on persons ...	At 1 per cent. on income	472 11 0	.....	Due to general revision.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	According to a scale	279 13 6	.....	
65	Azimganj	Tax on persons ...	At 1 per cent. on income	79 6 3	.....	Due to partial revision.
		Latrine-fees	At 5 per cent. on the annual value of holdings.	65 5 6	.....	
66	Jangipur	Tax on persons ...	At 1 per cent. on income	16 13 3	.....	Ditto.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ...	At 11 pies per rupee on the annual valuation of holdings.	2 11 6	.....	
67	Kandi	Tax on persons ...	At 1 per cent. on income	745 5 9	.....	Due to the general revision of assessment.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ...	At 11 annas per hundred on the annual value of holdings.	105 0 9	.....	
68	Dhulian	Tax on persons ...	According to circumstances and property, generally at 1 per cent. on annual income.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
69	Jessore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	45 14 0	.....	Due to partial revision.
		Latrine-fees	According to a scale	37 14 0	.....	
70	Kotchandpore	Tax on persons ...	At 1 per cent. on the annual income ...	.....	272 13 0	Due to remission.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	Due to partial revision.
		Latrine-fees ...	At Rs. 3-12 per cent. per annum on the annual value of holdings.	40 14 6	.....	Due to the revision of assessment.
71	Maheshpur	Tax on persons ...	Re. 1-8 per cent. on the annual income of the rate-payers.	170 0 0	.....	Due to general revision.
72	Khulna	Tax on persons ...	No fixed rate, generally at 1 per cent. on income.	147 0	.....	Due to partial revision.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			
		Latrine-fees	At 12 per cent. on the annual valuation of holdings.			
73	Satkhira	Tax on persons ...	At 1 per cent. on the annual income of assessees.	271 4 0	.....	Due to general revision.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	At 12 per cent. on the annual value of holdings.	.....	29 13 0	Due to remission.
74	Debhatta	Tax on persons ...	At 1 per cent. on the annual income of assessees.	.....	41 14 3	Ditto.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division.			Rs. A. P.	Rs. A. P.	
75	Patna	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	6,988 0 0	.....	The increase of Rs. 3,998 under house-tax was due to the revision of five thanas and that of Rs. 698 to the assessment on new and improved holdings under section 108. Also an increase of Rs. 2,172 on account of latrine-tax was due to the revision o five thanas and of Rs. 136 under section 108
		Latrine-fees				
76	Barh	Tax on persons ...	At 1 per cent. per annum according to the circumstances and property of the assessees.	673 0 0	.....	
		Latrine-fees	At 5 per cent. on the annual value of holdings.	404 0 0	.....	
77	Bihar	Tax on persons ...	At 1 per cent. per annum according to the circumstances and property of the assessees.	1,808 0 0	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees	At Rs. 4—11 per cent. on the annual value of holdings.	545 0 0	.....	
78	Dinapore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,260 0 0	.....	
		Rate on arable lands	At 6¼ per cent. on the annual value of holdings.	.....	35 0 0	
		Latrine-fees	At 4¾ per cent. on the annual value of holdings.	549 0 0	.....	
79	Khagole	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	101 0 0	.....	
80	Gaya	Ditto	At 7½ per cent. on the annual value of holdings.	2,683 0 0	.....	Rupees 5 per cent. on the annual value of holdings but the rate has been increased to Rs. 6 per cent. from January 1911.
81	Tikari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
82	Daudnagar	Tax on persons ...	At an average rate of 2 per cent. per annum.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of assessees.	469 0 0	.....	Due to the general revision of assessment.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Water-rate	At 7½ per cent. on the annual value of holdings when the houses are situated in any road supplied with water, and 6 per cent. when the houses are situated in any road not supplied with water.	.....	.....	
83	Arrah	Latrine-fees ...	In this Municipality the fee is assessed at the following scale when the value does not exceed :— Rs. Class I, up to 25 1; Do. II, exceed Rs. 25 up to Rs. 50 3; Do. III, „ „ 50 „ „ 100 8; Do. IV, „ „ 100 „ „ 200 12; Do. V, „ „ 200 „ „ 400 16; and Class VI above Rs. 400 at 5 per cent. and part thereof.	.....	.....	
84	Jagadispur	Tax on persons ...	At 1½ per cent. per annum	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings only.	.....	.....	
85	Buxar	Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of the assessees.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and Railway buildings.	.....	.....	
		Latrine-fees	On the annual value of holdings as given below:— Class I, from Rs. 6 to 12 at ¼ per cent.; „ II, „ 13 to 25 „ ½ „; „ III, „ 26 to 50 „ 1 „; „ IV, „ 51 to 100 „ 4 „; „ V, „ 101 to 200 „ 8 „; „ VI, „ 201 to 400 „ 12 „. For every Rs. 100 or part thereof above Rs. 400 at 3 per cent.	.....	.....	
86	Dumraon	Tax on persons ...	At Re. 1-9 per cent. per annum up to Rs. 600 and on amounts exceeding Rs. 600 per year at Re. 1-10-8 per cent. per annum.	1,093 0	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and Railway buildings.	26 0 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division—*concld.*			Rs. A. P.	Rs. A. P.	
87	Bhabua	Tax on persons ...	At 1 per cent. per annum according to the circumstances and property of the assessees.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
88	Sasaram	Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of the assessees.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
	Tirhut Division.					
89	Ch pra	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	154 0 0	Due to partial remissions.
		Latrine-fees	At 3¾ per cent. on the annual value of holdings.	3,735	.....	This increase was due to the enforcing of the fees in the remaining three wards of the Municipality.
90	Revelganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
91	Siwan	Tax on persons ...	At 1 per cent. on annual income according to the circumstances and property of the assessees.	.....	153 0 0	The decrease was due to partial and full remissions granted in several cases.
		Rate on holdings is levied at 7½ per cent. on the annual value of Government holdings.				
		Latrine-fees	At 4½ per cent. on the annual value of holdings.	.....	215 8 7	Ditto. ditto.
92	Motihari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	36 0 0	.....	Due to the assessment of new buildings.
		Latrine-fees	At 6 per cent. on the annual value of holdings.			
93	Bettiah	Tax on persons ...	At 1½ per cent. according to the circumstances and property of the assessees. This tax is in force in 14 out of 16 mahallas.	.....	81 0 0	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings. This tax is in force in two mahallas and on the Government and other public buildings.			
		Latrine-fees	On the annual value of holdings :— Below Rs. 20 same as Municipal tax— From— Rs. 20 to 40 Rs. A. 0 6 a quarter. 41 to 80 0 9 ,, 81 to 120 0 12 ,, 121 to 160 0 15 ,, 161 to 200 1 2 ,, 201 and upwards at 2½ per cent.			
94	Muzaffarpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	6,366 0 0	.....	The revised assessment took effect from the 1st April 1910.
		Latrine-fees ...	At 5 per cent. on the annual value of holdings.	2,545 0 0	.....	
95	Hajipur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,463 0 0	.....	
96	Lalganj	Ditto ...	Ditto ditto ...	606 0 0		Assessment of latrine-tax was made in March 1911 but it will take effect from 1911-12. Revision of the assessment of arable lands will take effect from 1911-12.
97	Sitamarhi	Tax on persons ...	No rate is fixed, but the assessment is made according to the circumstances and property of the assessees.	324 6 0	.....	General revision of assessment took place during the year.
		Rate on holdings is levied at 7½ per cent. on the annual value of the Government, Railway and other public buildings.				
		Latrine-fees	From 12 annas to Rs. 6 per holding per annum.			
98	Darbhanga	Tax on persons ...	At 1 per cent.			
		Rate on holdings is levied at 7½ per cent. on the annual value of the Government and other public buildings.				
		Latrine-fees	At 4 per cent.			
99	Madhubani	Tax on persons ...	At annas 12 per cent. per annum according to circumstances and property of the assessees.			
		Rate on holdings is levied at 7½ per cent. on the annual value of the Government and other public buildings.				
100	Roserah	Tax on persons ...	No fixed rate, but assessment is made according to the circumstances and property.	258 0 0	.....	General revision took effect during the year.
		Rate on holdings is levied at 7½ per cent. on the annual value of the Government and other public buildings.				
101	Samastipur	Tax on persons ...	Re. 1 per cent.	.....		
		Rate on holdings is levied at 7½ per cent. on the annual value of the Government and other public buildings.				
		Latrine-fees	At 5½ per cent.	1,531 12 9	.....	This tax was introduced from the 1st April 1910, experimentally in a portion of the town.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Bhagalpur Division			Rs. A. P.	Rs. A. P.	
102	Monghyr	Rate on holdings ...	At 7½ per cent., and arable land-tax at the same rate.	198 0 0	.....	Due to the assessment of new and improved holdings.
		Latrine-fees ...	At Rs. 3-10-4 per cent.	98 0 0	.....	Ditto ditto.
103	Jamalpur	Rate on holdings ...	At 7½ per cent.	200 0 0	.....	Ditto ditto.
		Latrine-fees ...	At 3½ per cent.	65 0 0	.....	Ditto ditto.
104	Bhagalpur	Rate on holdings ...	At 7½ per cent.	.....	.....	
		Latrine-fees	At 3 per cent.		.....	
		Water-rate	At 7½ per cent., on holdings having connections, and at 5 per cent. for those having no such connections. Holdings assessed at a valuation of below Rs. 10 a year are charged neither latrine-fees nor water-rate.	519 0 0	.....	Ditto Ditto.
105	Colgong	Tax on persons ...	At an average rate of Re. 1-12 per cent. per annum on annual income of assessees. Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	96 0 0	Due to the grant of remissions.
106	Purnea	Rate on holdings ...	At 7½ per cent.	36 0 0	.....	
		Latrine-fees	At 3½ per cent.	46 0 0	.....	
107	Kishanganj	Tax on persons ...	At 9 annas per cent. on the annual income.	.....	117 0 0	Due to the partial revision of assessment.
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	...	.....	
108	Katihar	Rate on holdings ...	At 6¼ per cent. of the annual value.	.....	.....	
109	Darjeeling	Rate on holdings ...	At 8 per cent. Holdings are generally assessed on their probable or actual rentals less 10 per cent. for furniture.	847 0 0	.....	
		Water-rate	At 2½ per cent.	200 0 0	.....	
		Lighting-rate	At Rs. 3 per cent.	242 0	.....	
		Latrine-fees ...	At Rs. 1¼ to Rs. 17 on houses valued up to Rs. 600 and at 3 per cent. on those valued above Rs. 600.	235 0 0	.....	
110	Kurseong	Rate on holdings ...	At 7½ per cent. on their annual valuation.	76 0 0	.....	Due to the assessment of new and improved holdings.
		Latrine-fees	At Re. 1½ to Rs. 11 on houses valued up to Rs. 600, and at 2 per cent. on houses valued above Rs. 600.	.....	18 1 0	The decrease was due to the exemption of certain holdings from assessment.
		Water-rate	At 5 per cent. on the valuation of houses which have communication pipes, and at 2½ per cent. on the valuation of those which have no communication pipes, but use water supplied by the municipality, and ½ per cent. on the annual valuation of houses which have neither communication pipes nor use water supplied by the municipality.	11 6 0	.....	Due to the assessment of new and improved holdings.
111	Deoghar	Rate on holdings in Wards II, III and IV.	At 6 per cent. on the value of holdings including Government and other public buildings.	149 0 0	.....	Ditto Ditto.
		Tax on persons in Ward I.	According to the circumstances and property.	.....	30 0 0	Due to the remission of taxes.
		Latrine-fees ...	At 3 per cent. on the annual value of holdings containing dwelling-houses.	72 0 0	.....	Due to the assessment of new and improved holdings.
112	Sahebganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	138 0 0	.....	Due to the assessment of new buildings.
		Latrine-fees ...	At 3½ per cent. on the annual value of holdings.	55 0 0	.....	Ditto Ditto.
113	Dumka	Rate on holdings ...	At 7½ per cent.	57 0 0	.....	Ditto Ditto.
		Latrine-fees	At 2½ per cent. provided it be not less than 1 anna and more than a rupee per mensem.			
114	Madhupur	Tax on persons in Ward No. 1.	According to circumstances and property.	.....	.....	
		Rate on holdings in Wards Nos. II, III IV and V.	At 6 per cent. on the annual value of holdings.	.....	.....	
		Latrine-fees in Ward No. 1.	At 3 per cent. on the value of holdings.	.....	.....	
	Orissa Division.					
115	Cuttack	Rate on holdings ...	At 7½ per cent. of the annual value of holdings.	5,971 0 0	.....	
		Latrine-fees	As per the scale sanctioned by the Municipal Commissioners at a meeting held on the 5th December 1904.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Orissa Division—*concld.*			Rs. A. P.	Rs. A. P.	
116	Jajpur	Tax on persons ...	According to the circumstances of the assessees.	45 0 0	.....	
			Rate on holdings is levied on Government and other public buildings under section 89 of the Municipal Act.			
		Latrine-fees ...	At Re. 1-8 on Rs. 25 or 6 per cent. of the annual value of each holding.	.....	.....	
117	Kendrapara	Tax on persons ...	According to the circumstances and property of assessees.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.			
		Latrine-fees	At Rs. 4-11 per cent. on the annual value.			
118	Balasore	Tax on persons ...	Levied according to circumstances and property of the assessees at Re. 1 per cent.	.....	.....	
			Rate on holdings is levied on Government and other public buildings under section 89 of the Bengal Municipal Act.			
		Latrine-fees	At 6 pies per rupee	.....	.....	
119	Puri	Rate on holdings ...	At 7½ per cent.	1,059 0 0	.....	
		Latrine-fees	At 5 per cent....	.....		
120	Sambalpur	Octroi	According to a schedule	.....	.....	The income from this source is uncertain. It depends on the quantities of goods imported.
		Conservancy and latrine-fees.	In Civil station where the buildings come under clauses (*a*) and (*b*) for every occupied house yielding, or which would yield, if rented, not more than Rs. 50 ... ... Rs. 12 Ditto more than Rs. 50 ... 18	80 0 0		
			Town Proper.			The Bengal Municipal Act is not in force, hence the instructions contained in paragraph 2 of Government Circular No. 23M., dated the 8th March 1911, were not observed.
			Where buildings come under clause (*a*) of Rule 1. / Where they come under clauses (*b*) and (*c*) of Rule 1.			
			(1) Where such value is Rs. 6 or under Re. 1. / Exempt.			
			(2) Where it is over Rs. 6 and does not exceed Rs. 24, Re. 1-8. / Rs. A. P. 0 8 0			
			(3) Where it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. / 0 1 6 per rupee			
			(4) Where it exceeds Rs. 100, 1 anna per rupee. / 0 0 6 ,, ,,			
			Up to Rs. 100 and 6 pies per rupee for any rupee above Rs. 100. / Up to Rs. 100 and 3 pies per rupee for any rupee above Rs. 100.			
	Chota Nagpur Division.					
121	Hazaribagh	Tax on persons ...	At Re. 1 per cent. on the annual income.	.....	.....	
			Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	
		Latrine-fees ...	(*a*) Holdings, the annual value of which is above Rs. 5, but does not exceed Rs. 24, at Rs. 2 per annum.	.....	.....	
			(*b*) Holdings, the annual value of which is above Rs. 24, but does not exceed Rs. 48, at Rs. 3 per annum.	.....	.....	
			(*c*) Holdings, the annual value of which is above Rs. 48, at Rs. 7½ per cent. per annum.	.....	.....	
			(*d*) Holdings up to the value of Rs. 3 per annum, at 1 anna per quarter.	.....	.....	
			(*e*) Holdings above Rs. 3 and less than Rs. 6 value per annum, at the rate of 2 annas per quarter.	.....	.....	

APPENDIX C—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Chota Nagpur Division—*concld.*			Rs.	Rs.	
122	Chatra	Tax on persons ...	Re. 1½ per cent. on the annual income	319 0 0	.....	By partial revision
123	Giridih	Ditto ...	Re. 1 ditto ditto ...	.....	.....	
124	Ranchi	Rate on holdings ...	At 7½ per cent.	5,847 0 0	.....	Due to general revision.
		Latrine-fees	At 6¼ ditto	5,036 0 0	.....	Ditto ditto.
125	Lohardaga	Tax on persons ...	1 per cent. per annum on the total income. Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	.....	.....	There was a general revision during the year 1910-11, but there was no increase in income.
126	Daltonganj ...	Ditto	½ per cent. per annum ... ... Rate on holdings is levied at 6 per cent. on the annual value of Government and other public buildings.	172	.....	Increase in income was due to the general revision of assessment.
		Latrine-fees	5 per cent. on annual value	153	.....	Ditto ditto.
		Water-rate	5½ ditto ditto	152	.....	Ditto ditto.
127	Purulia	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	3,183	.....	Due to the general revision of assessment.
		Latrine-fees	At 3½ per cent. on annual value of holdings.	.....	.....	
128	Jhalda	Tax on persons ...	At 1 per cent. on the annual income ...	195	.....	Due to the general revision which took place in 1909-10 and was given effect to during the year 1910-11. Some persons were newly assessed during the 2nd and 4th quarters of the year 1910-11.
129	Ragnunathpur	Ditto	Re. 1 per cent. per annum on gross income of the assessees. Rate on holdings is levied at 7½ per cent. on the annual value of Government and other public buildings.	28	.....	By partial revision.
130	Chaibassa	Rate on holdings	At 7½ per cent on the annual value of holdings.	644	.....	Due to the general revision of assessment which took effect from the 2nd quarter, 1910-11
		Latrine-fees	At 3 per cent. on the annual value of holdings.	237	.....	

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of the Municipalities in Bengal, on account of Municipal Taxes for the year 1910-1911.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	34,705	1,07,771	1,42,476	11,837	92,491	1,04,328	96·8	7,070	1,856	8,926	8·28	29,223	
2	Kalna	321	9,379	9,700	163	8,846	9,008	96·04	18	232	250	2·66	442	
3	Katwa	66	8,276	8,342	37	8,186	8,223	99·35	29	51	80	·96	39	
4	Dainhat ...	15	3,231	3,246	11	3,196	3,207	99·2	4	33	37	1·1	2	
5	Raniganj ...	1,766	17,669	19,435	438	15,701	16,139	91·3	3	187	190	1·07	3,106	
6	Asansol ...	...	37,621	37,621	...	37,310	37,310	99·1	...	311	311	·8	...	
7	Suri	500	11,824	12,324	104	11,338	11,442	96·7	276	294	570	4·8	312	
8	Bankura ...	3,455	18,318	21,773	1,562	16,526	18,088	98·7	929	173	1,102	6·0	2,583	
9	Vishnupur ...	106	19,305	19,411	55	9,476	9,531	92·4	48	528	576	5·5	304	
10	Sonamukhi ...	227	6,250	6,477	155	5,492	5,647	90·3	17	97	114	1·8	716	
11	Midnapore ...	2,043	42,657	44,700	1,432	39,906	41,338	96·9	189	572	761	1·78	2,601	
12	Tamluk ...	72	6,793	6,865	53	6,595	6,648	97·86	5	1	6	·08	211	
13	Ghatal	314	6,533	6,847	169	5,825	5,994	91·74	43	271	314	4·8	539	
14	Chandrakona	602	2,602	3,204	470	2,400	2,870	110·2	104	15	119	4·57	215	
15	Ramjibanpur	28	2,289	2,317	24	2,180	2,204	96·29	3	24	27	1·2	86	
16	Kharpai ...	353	1,711	2,064	331	1,176	1,507	88·07	16	3	19	1·1	538	
17	Kharar ...	273	3,199	3,472	229	2,896	3,125	97·6	..	2	2	·06	345	
18	Hooghly-Chinsura.	10,006	57,993	67,999	6,319	52,480	58,799	101·3	337	1,436	1,773	3·03	7,427	
19	Serampore ...	8,212	64,161	72,373	4,973	56,662	61,634	96·06	1,703	2,057	3,760	5·8	6,979	
20	Uttarpara ...	1,040	16,700	17,740	902	16,505	17,407	104·2	137	82	219	1·3	114	
21	Baidyabati ...	131	23,289	23,420	61	23,106	23,167	99·5	60	89	149	·6	84	
22	Bhadreswar ...	330	19,082	19,412	197	18,443	18,640	97·68	33	111	144	·75	628	
23	Kotrung ...	41	8,531	8,572	22	7,689	7,711	90·3	8	475	483	5·6	378	
24	Bansberia ...	354	4,301	4,655	87	4,056	4,143	96·3	219	102	321	7·4	191	
25	Arambagh ...	9	5,695	5,704	9	5,596	5,605	98·41	...	99	99	1·73	...	
26	Howrah ...	10,246	7,94,409	8,04,655	1,418	7,76,055	7,77,473	97·8	5,826	17,024	22,850	2·8	4,332	
27	Bally	1,836	33,901	35,737	1,028	32,263	33,291	98·2	78	676	754	2·2	1,692	
	Divisional Total	77,051	13,24,470	14,01,521	32,085	12,62,394	12,94,479	92·2	17,155	26,801	43,956	3·1	63,086	
	Presidency Division.													
28	Cossipore-Chitpur.	6,125	2,36,431	2,42,556	3,924	2,23,510	2,27,434	96·1	1,766	5,790	7,556	3·1	7,566	
29	Maniktala ...	5,457	1,30,804	1,36,261	1,342	1,19,248	1,20,590	92·1	1,656	2,347	4,003	3·06	11,668	
30	Baranagar ...	1,097	46,498	47,595	1,086	44,626	45,712	98·3	29	769	798	1·7	1,086	
31	Kamarhati ...	218	19,324	19,542	173	19,023	19,196	99·3	44	175	219	1·1	127	
32	South Suburban	3,829	27,656	31,476	1,670	23,383	25,053	90·5	816	2,701	3,517	12·7	2,906	
33	Tollygunj ...	916	24,840	25,756	730	22,572	23,302	93·8	119	830	949	3·8	1,505	
34	Garden Reach	...	1,14,801	1,14,801	...	68,178	68,178	59·3	...	795	795	·7	(a)45,828	(a) The outstanding balance is large owing to the Port Commissioners withholding payment of Rs. 45,111 on account of taxes pending settlement of the dispute about the assessment of their properties.
35	Rajpur ...	1,019	9,106	10,125	385	8,637	9,022	99·07	619	212	831	9·1	272	
36	Baruipur ...	175	7,541	7,716	1	7,427	7,428	98·5	...	113	113	1·4	175	
37	Jainagar ...	332	7,502	7,834	344	7,079	7,423	98·9	34	204	238	3·1	223	
38	South Dum-Dum	367	16,361	16,728	254	14,773	15,027	91·8	74	178	252	1·5	1,449	
39	North Dum-Dum	40	5,341	5,381	23	5,263	5,286	98·9	17	4	21	·3	74	
40	South Barrackpore.	...	11,299	11,299	...	11,237	11,237	99·4	...	62	62	·5	...	
41	Panihati ...	33	11,455	11,488	27	11,322	11,349	99	6	90	96	·8	43	
42	Titagarh ...	...	42,946	42,946	...	42,309	42,309	99·9	...	37	37	·08	...	
43	North Barrackpore.	146	14,302	14,448	140	13,038	13,178	92·1	6	520	526	3·6	744	
44	Garulia ...	...	14,225	14,225	...	14,225	14,225	100·	...	...	...	...	...	
45	Barasat ...	229	11,991	12,220	162	11,666	11,828	98·6	34	73	107	·8	285	
46	Naihati ...	12	17,594	17,606	12	17,520	17,532	99·6	...	64	64	·3	10	
47	Halisahar ...	1,592	13,530	15,632	196	10,017	10,213	75·4	488	443	931	6·8	3,868	
48	Bhatpara ...	28	40,856	40,884	28	40,473	40,501	99·1	...	361	361	·8	22	
49	Gobordanga ...	83	3,954	4,037	32	3,888	3,920	99·1	51	...	51	1·2	66	
50	Basirhat ...	229	8,022	8,252	216	7,755	7,971	99·3	...	...	...	...	281	
51	Baduria ...	511	5,131	5,642	324	4,705	5,029	98·01	4	66	70	1·3	543	
52	Taki ...	109	2,439	2,548	34	2,289	2,323	95·2	75	93	168	6·8	57	
53	Budge Budge ...	497	25,132	25,629	243	24,627	24,870	98·1	228	232	460	1·8	299	
54	Krishnagar ...	3,256	42,658	45,914	2,017	40,180	42,197	98·9	560	1,286	1,846	4·3	1,871	
55	Santipur ...	1,859	39,155	41,005	1,338	36,274	37,612	96·05	248	613	861	2·1	2,532	
56	Ranaghat ...	497	13,106	13,423	230	12,240	12,470	95·8	71	120	191	1·4	762	
57	Nadia ...	1,605	16,391	17,996	2,365	12,507	14,872	90·7	59	294	353	2·1	2,771	
58	Kushtia ...	315	11,509	11,824	230	11,043	11,273	97·9	38	66	104	·9	447	
59	Kumarkhali ...	113	6,069	6,182	91	5,720	5,811	95·7	22	61	83	1·3	288	
60	Meherpur ...	9	3,437	3,446	9	3,373	3,382	98·3	...	39	39	1·1	25	
61	Birnagar ...	132	3,079	3,211	121	2,925	3,046	98·9	5	39	44	1·4	121	
62	Chakdah ...	23	3,810	3,833	19	3,477	3,496	91·7	4	5	9	·2	328	
63	Berhampore ...	1,055	70,379	71,434	682	67,714	68,396	97·1	373	2,452	2,825	4·0	313	
64	Murshidabad ...	2,444	19,220	21,664	2,317	17,109	19,326	100·5	213	1,192	1,405	7·3	933	
65	Azimganj ...	448	21,005	21,448	140	20,332	20,472	97·4	269	632	841	4·0	135	
66	Jangipur ...	2,024	11,438	13,462	1,449	10,236	11,685	102·1	35	244	279	2·4	1,498	
67	Kandi ...	...	9,402	9,402	...	9,252	9,252	98·4	...	150	150	1·5	...	
68	Dhulian ...	328	4,365	4,693	209	3,572	3,781	86·6	171	...	171	3·9	741	
69	Jessore ...	119	19,396	19,515	118	19,181	19,299	99·4	2	87	89	·4	127	
70	Kotchandpur ...	213	6,277	6,490	131	6,038	6,169	98·2	66	105	171	2·7	150	
71	Maheshpur ...	...	2,289	2,289	...	2,256	2,256	98·5	...	20	20	·8	13	
72	Khulna ...	23	16,515	16,538	9	16,398	16,407	99·3	1	34	35	·2	96	
73	Satkhira ...	425	7,820	8,245	364	6,447	6,811	87·09	31	224	255	3·2	1,179	
74	Debhatta ...	1,363	1,977	3,339	1,165	1,580	2,644	133·7	157	78	235	11·8	451	
	Divisional Total	39,132	11,98,289	12,37,421	24,190	10,87,203	11,11,393	92·7	8,331	23,900	32,231	2·7	98,797	

APPENDIX D—*concluded.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
75	Patna	8,525*	1,61,921	1,70,446	4,611	1,48,435	1,53,046	91·5	405	5,052	5,457	3·3	11,043	* Amount shown in last year's statement in column 14 was 8,536
76	Barh ...	332	8,802	9,134	167	8,465	8,632	98·0	100	136	236	2·6	266	*Deduct* amount subsequently adjusted 11
77	Bihar ...	1,330	28,934	30,264	640	26,231	26,871	92·57	628	882	1,510	5·21	1,883	
78	Dinapore ...	2,449	20,499	22,948	941	17,323	18,264	89·09	17	564	581	2·83	4,103	Total ... 8,525
79	Khagole ...	65	11,653	11,718	29	11,559	11,588	99·4	34	29	63	·54	67	
80	Gayai ...	549	91,757	92,306	441	87,675	88,116	96·03	13	153	166	0·1	4,024	
81	Tikari ...	679	5,994	6,673	540	5,894	6,434	107·3	42	11	53	0·8	193	
82	Dandnagar ...	66	4,733	4,799	46	4,519	4,565	96·5	19	39	58	1·2	176	
83	Arrah ...	9,503	42,874	52,377	6,318	37,940	44,258	103·2	825	708	1,533	3·5	6,586	
84	Jagadispur ...	1	5,236	5,237	1	5,151	5,152	98·3		85	85	1·8		
85	Buxar ...	2,858	9,841	12,699	2,512	8,848	11,360	115·4	327	235	562	5·6	1,777	
86	Dumraon ...	200	9,778	9,978	163	9,270	9,433	96·4	25	165	190	1·9	355	
87	Bhabua ...	...	2,590	2,590	..	2,570	2,570	99·2	...	17	17	0·65	3	
88	Sasaram ...	484	10,062	10,546	438	8,033	8,521	94·6	31	840	871	8·6	1,154	
	Divisional Total	27,041	4,14,674	4,41,715	16,847	3,81,963	3,98,810	96·1	2,466	8,916	11,382	2·7	31,523	
	Tirhut Division.													
89	Chapra ...	2,229	48,062	50,291	2,001	46,146	48,147	101·1	167	799	966	2·0	1,178	
90	Revelganj ...	1,555	7,096	8,651	416	5,893	6,309	88·9	954	5	959	13·5	1,383	
91	Siwan ...	925	11,244	12,169	897	10,523	11,420	101·5	28	225	253	2·2	496	
92	Motihari ...	922	11,269	12,191	729	10,543	11,272	100·04	51	55	106	·9	813	
93	Bettiah ...	116	20,581	20,697	108	20,333	20,441	99·31	8	86	94	·45	162	
94	Muzaffarpur ...	961	78,755	79,716	907	74,185	75,092	95·3	54	3,729	3,783	4·6	841	
95	Hajipur ...	75	10,672	10,747	71	10,599	10,670	99·9	4	73	77	·7	...	
96	Lalgani ...	33	5,663	5,696	33	5,647	5,680	100·3	...	16	16	·3	...	
97	Sitamarhi ...	41	10,956	10,997	28	10,777	10,805	98·6	13	179	192	1·7	...	
98	Darbhanga ...	6,225	56,592	62,817	3,340	50,409	53,749	94·9	1,874	2,050	3,924	6·9	5,144	
99	Madhubani ...	1	8,132	8,133	...	8,012	8,012	98·5	1	120	121	1·4	...	
100	Roserha ...	...	4,450	4,450	...	4,380	4,380	98·4	...	70	70	1·5	...	
101	Samastipur ...	278	9,425	9,703	82	8,769	8,851	93·9	28	285	313	3·3	539	
	Divisional Total	13,361	2,82,897	2,96,258	8,612	2,66,216	2,74,828	97·1	3,182	7,692	10,874	3·8	10,556	
	Bhagalpur Division.													
102	Monghyr ...	8,086	50,874	58,960	6,304	43,336	49,640	97·57	4,305	2,606	6,911	13·58	2,409	
103	Jamalpur ...	7,700	30,238	37,938	7,203	27,639	34,842	115·22	37	136	173	·57	2,923	
104	Bhagalpur ...	1,836	1,16,884	1,18,720	1,776	1,08,125	1,09,901	94·03	40	2,821	2,861	2·44	5,958	
105	Colgong ...	31	4,233	4,264	30	4,160	4,190	98·98	1	38	39	·92	35	
106	Purnea ...	291	25,624	25,915	121	25,102	25,223	98·43	140	411	551	2·11	141	
107	Kishanganj ...	42	14,246	14,288	42	13,854	13,896	94·77	...	346	346	5·17	46	
108	Katihar ...	517	8,026	8,543	416	7,309	7,725	96·24	26	106	132	1·64	686	
109	Darjeeling ...	2,323	1,38,113	1,40,436	1,532	1,34,852	1,36,384	98·74	652	1,851	2,503	1·81	1,549	
110	Kurseong ...	30	27,098	27,178	73	27,039	27,112	100·05	7	37	44	·16	22	
111	Deoghar ...	103	14,252	14,355	100	14,150	14,250	99·26	3	40	43	·3	62	
112	Sahibganj ...	...	20,435	20,435	...	20,263	20 263	99·16	...	172	172	·84	...	
113	Dumka ...	36	7,124	7,160	36	7,092	7,128	100·05	...	13	13	·18	19	
114	Madhupur ...	...	9,312	9,312	...	8,264	8,264	88·74	...	530	530	5·69	518	
	Divisional Total	21,045	4,66,459	4,87,504	17,633	4,41,185	4,58,818	94·12	5,211	9,107	14,318	2·98	14,368	
	Orissa Division.													
115	Cuttack ...	1,489	43,208	44,697	1,165	40,419	41,584	96·24	145	851	996	2·004	2,117	
116	Jajpur ...	180	5,392	5,572	95	5,251	5,346	99·1	23	109	132	2·4	94	Total collection as per column 8 ... 10,142
117	Kendrapara ...	230	10,081	10,311	176	9,966	10,142	100·6	4	56	60	·6	109	*Add* penalties *vide* column 22 of Form No. II 52
118	Balasore ...	3,204	17,182	20,386	1,404	11,820	13,224	76·96	1,293	274	1,477	8·59	5,685	
119	Puri ...	2,899	43,957	46,856	1,579	38,509	40,088	91·4	376	405	781	1·6	5,987	
120	Sambalpur ...	1,412	3,313	4,725	501	2,542	3,043	91·82	662	30	692	2·08	960	
	Divisional Total	9,414	1,23,133	1,32,547	4,920	1,08,507	1,13,427	92·1	2,413	1,725	4,138	3·36	14,982	Total receipts as per column 23 of Form No. II 10,194
	Chota Nagpur Division.													
121	Hazaribagh ...	1,774	17,430	19,204	571	15,075	15,646	89·8	297	516	813	4·6	2,745	
122	Chatra ...	59	4,081	4,140	48	4,007	4,055	99·4	3	24	27	·6	58	
123	Giridih ...	59	6,370	6,429	58	6,011	6,069	95·3	1	133	134	2·1	226	
124	Ranchi ...	2,845	40,062	42,907	793	35,188	35,975	89·8	1,005	1,006	2,011	5·0	4,921	
125	Lohardaga ...	25	2,798	2,823	20	2,723	2,743	98·0	...	54	54	1·9	26	
126	Daltonganj ...	250	10,488	10,738	200	10,067	10,267	98·8	50	34	84	·8	387	
127	Purulia ...	989	22,012	23,001	475	21,058	21,533	97·8	122	380	502	2·3	966	
128	Jhalda ...	307	2,864	3,171	102	2,458	2,560	89·4	144	21	165	5·7	446	
129	Raghunathpur ...	169	1,952	2,121	156	1,664	1,820	93·2	7	10	17	·8	284	
130	Chaibassa ...	474	10,589	11,063	294	10,521	10,815	102·1	75	23	98	·9	150	
	Divisional Total	6,951	1,18,646	1,25,597	2,717	1,08,766	1,11,483	93·9	1,704	2,201	3,905	3·3	10,209	
	Grand Total	1,93,995	39,28,503	41,22,563	1,07,004	36,56,234	37,63,238	95·8	40,462	80,342	1,20,804	3·07	2,38,521	
	Grand Total for 1909-10.	2,00,086	37,17,162	39,17,248	1,16,306	35,05,471	36,21,777	97·4	33,135	75,861	1,08,796	2·9	1,86,675	

APPENDIX. E.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	240	...	...	5,810	800	...	...	6,410	240	...	...	...	...	1,311	24	1,335	1,575
2	Kalna	...	...	...	...	...	...	...	...	*82	60	...	...	...	178	120	298	440
3	Katwa	...	...	...	...	...	...	...	...	36	96	...	...	130	94	60	284	416
4	Damhat	...	...	...	...	...	...	...	...	...	164	...	...	42	42	48	132	296
5	Raniganj	...	...	...	...	...	...	...	...	...	168	..	...	114	138	180	432	600
6	Asansol	...	...	...	...	...	...	...	...	...	84	...	...	312	72	72	456	540
7	Suri	...	...	...	...	...	...	...	...	60	...*	120	120	...	204	...	204	504
8	Bankura	...	...	...	...	...	...	...	...	24	...	94	...	346	196	12	554	662
9	Vishnupur	...	...	...	...	...	...	...	...	72	144	...	...	235	111	272	618	834
10	Sonamukhi	..	...	...	...	...	...	...	...	...	420	...	...	77	160	63	300	720
11	Midnapore	...	...	..	2,931	208	...	492	3,631	48	...	...	...	372	584	...	956	1,004
12	Tamluk	...	...	...	...	...	...	...	...	..	...	...	48	...	237	120	357	405
13	Ghatal	...	...	...	...	...	...	...	...	...	360	...	...	84	256	72	412	772
14	Chandrakona ...	...	...	...	...	...	...	...	...	...	264	...	...	...	264	42	306	570
15	Ramjibanpur ...	..	...	...	...	...	...	...	...	...	...	120	...	...	238	84	322	442
16	Khirpai	...	...	...	...	...	...	...	...	...	...	108	...	...	132	...	132	240
17	Kharar	...	...	...	...	...	...	...	...	...	...	...	...	60	168	...	228	228
18	Hooghly-Chinsura	...	...	...	...	...	...	...	...	218	...	...	...	160	518	252	930	1 148
19	Serampore	..	...	...	...	...	...	...	...	261	720	522	90	198	570	443	1,211	2,804
20	Uttarpara	...	...	...	...	...	...	...	...	120		180	...	113	127	120	360	660
21	Baidyabati	...	...	...	...	...	...	...	...	172	480	...	...	244	208	116	568	1,220
22	Bhadreswar ...	...	...	...	...	...	...	...	...	56	330	...	...	...	358	128	486	872
23	Kotrung	...	...	...	...	...	...	...	...	...	...	60	..	103	69	40	212	272
24	Bansberia	...	...	...	...	...	...	...	...	...	...	110	..	...	180	48	228	338
25	Arambagh	...	...	...	...	...	...	...	...	...	334	...	48	96	160	159	415	797
26	Howrah	483	...	...	...	...	...	...	...	(d) 2,408	187	239	...	988	2,832	977	4,747	7,581
27	Bally	60	...	..	...	...	..	...	...	362	214	555	156		246	408	618	1,835
	Divisional Total ...	783	...	...	8,541	1,008	...	492	10,041	4,059	4,025	2,098	462	3,624	9,647	3,860	17,131	27,775
	Presidency Division.																	
28	Cossipore-Chitpur ...	150	...	..	...	...	...	...	...	...	...	...	...	334	1,679	1,232	3,295	3,295
29	Maniktala ...	84	...	...	...	...	...	...	...	...	600	...	...	348	(c)822	408	1,578	2,178
30	Baranagar ...	78	...	.	...	...	...	...	...	...	..	...	...	264	(d)240	258	762	762
31	Kamarhati ...	32	...	...	...	...	...	...	...	...	...	...	...	120	72	216	40	408
32	South Suburban ...	35	...	...	...	...	...	...	...	...	188	...	...	...	(e)433	38	469	657
33	Tollyganj ...	20	...	...	...	...	...	...	...	...	...	...	...	..	525	60	585	585
34	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	150	...	120	(f)768	132	1,020	1,170
35	Rajpur ...	...	...	.	...	...	...	...	...	...	...	...	...	58	132	70	260	260
36	Baruipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	...	174	174
37	Jaimgar ...	...	...	...	...	...	...	...	...	...	300	...	96	24	142	60	226	622
38	South Dum-Dum ...	27	...	...	.	...	...	...	...	..	...	...	...	...	300	..	300	300
39	North Dum-Dum ...	15	...	...	...	...	.	...	...	...	...	...	...	114	72	...	186	186
40	South Barrackpore...	...	...	...	...	...	...	...	...	...	...	24	...	...	216	...	216	240
41	Panihati ..	21	...	...	...	...	...	...	...	(b)36	...	...	...	72	201	84	357	393
42	Titagarh ...	36	...	...	...	...	...	...	...	...	...	...	...	...	612	...	612	612
43	North Barrackpore...	24	...	...	..	...	...	...	...	...	240	110	...	...	300	55	355	705
44	Garulia ...	12	...	...	...	...	...	...	...	...	..	...	...	...	240	...	240	240
45	Barasat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	264	130	394	394
46	Naihati ...	28	...	...	...	...	...	...	...	...	250	...	...	...	252	...	252	502
47	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	240	...	240	240
48	Bhatpara ...	42	...	...	...	...	...	...	...	...	...	...	...	...	696	...	696	696
49	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	108	12	120	120
50	Basirhat ..	...	...	...	...	...	...	...	...	...	...	...	...	120	(g)265	65	450	450
51	Baduria ..	..	...	...	...	...	...	...	...	...	...	...	...	...	(h)192	30	222	222
52	Taki ...	...	...	...	...	...	...	...	...	...	...	...	...	42	123	...	165	165
53	Budge Budge ...	32	...	...	...	...	...	...	...	...	240	280	...	...	556	180	736	1,256
54	Krishnagar ...	...	...	...	...	...	...	...	...	144	...	...	...	84	399	355	838	982
55	Santipur ...	...	...	...	6,383	..	..	...	6,383	120	...	180	240	...	1,021	...	1,021	1,561
56	Ranaghat ...	...	...	...	...	...	...	...	...	33	...	...	...	146	84	120	350	383
57	Nadia ...	...	...	...	...	...	...	...	...	...	120	120	...	60	192	...	252	492
58	Kushtia ...	...	...	...	...	...	...	...	...	...	...	...	...	120	72	96	288	288
59	Kumarkhali ...	...	...	...	...	...	...	...	...	36	...	...	...	60	36	71	167	203

* Contribution to

(a) Includes Rs. 60, paid to

(b) Excludes „ 50, do.

(c) Ditto „ 46, do.

(d) Includes *tols, mat tabs,*

DIX E.

Municipalities in Bengal during the year 1910-1911.

Scholarships held in—				Miscellaneous.											
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.				
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	990	...	990	...	...	167	...	373	...	1,530	9,755	1,575	·05
...	...	...	...	...	...	...	...	...	...	33	...	30	63	508	361	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	..	416	284	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	296	132	3·3
...	...	...	...	...	...	...	...	...	...	105	96	...	201	801	537	3·8
...	...	...	...	...	300	300	...	...	...	146	...	...	446	986	902	3·6
...	...	...	...	...	...	...	...	..	...	79	...	15	94	598	298	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	662	554	2·6
...	...	...	...	...	...	...	...	4	...	...	...	180	184	1,018	802	6·2
...	...	...	...	210	30	240	...	...	...	...	...	...	240	960	330	5·1
...	...	...	...	196	...	196	...	...	124	..	...	...	320	4,955	1,448	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	405	357	4·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	772	412	4·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	570	306	5·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	442	322	8·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	132	4·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	4·9
...	...	...	...	...	14	14	...	...	...	76	...	...	90	(a)1,238	1,039	2·3
...	...	126	126	...	49	49	...	...	...	75	..	...	124	(b)3,054	1,335	2·6
...	...	...	...		24	24	...	...	...	...	...	...	24	(c)684	384	2·9
...	...	...	...	...	...	...	...	...	...	33	...	...	33	1,253	601	3·07
...	...	...	...	...	13	13	...	...	...	23	...	...	36	908	522	2·4
..	...	...	...	...	5	5	...	...	...	15	...	...	20	292	232	3·7
...	...	...	...	...	10	10	...	...	...	14	...	...	24	362	252	3·2
...	...	...	...	...	...	...	...	...	...	...	...	19	19	816	434	8·3
...	106	...	106	...	100	100	...	15	...	75	...	...	190	8,360	5,420	·006
44	...	...	44	...	10	10	...	...	...	270	...	...	280	2,219	1,032	4·3
44	106	126	276	1,396	555	1,951	...	19	291	944	469	244	3,918	42,793	20,212	2·4
...	...	72	72	...	78	78	...	...	...	75	...	...	153	3,670	3,598	2·6
...	..	150	150	...	...	...	...	...	...	...	...	...	...	2,412	1,662	2·2
...	...	...	...	...	51	51	...	...	...	...	...	9	60	900	900	2·9
...	...	...	...	...	...	...	...	...	...	...	...	2	2	(a)442	442	3·4
...	...	...	...	...	4	4	...	...	...	...	...	...	4	(a)696	508	2·2
...	...	...	...	...	...	...	...	5	...	...	...	16	21	628	628	3·1
...	...	...	...	...	16	16	...	...	...	8	...	...	24	1,242	1,092	2·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	260	260	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	..	174	174	2·8
...	...	...	...	...	...	...	...	...	...	10	...	...	10	632	236	3·7
...	...	...	...	...	6	6	...	...	...	...	...	7	13	340	340	2·2
..	...	...	...	...	35	35	...	...	...	...	...	4	39	240	240	4·8
...	...	...	...	...	20	20	...	...	...	...	...	...	20	260	236	2·7
...	...	...	...	...	11	11	...	...	...	...	...	15	26	440	404	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	648	648	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	729	379	4·1
...	...	...	...	...	...	...	...	...	...	...	...	10	10	262	262	2·9
...	...	...	...	...	...	...	...	...	...	...	...	9	9	403	403	3·5
...	...	...	...	...	22	22	...	...	...	...	...	30	52	582	332	2·4
..	...	...	...	...	...	...	...	...	...	...	...	...	...	260	260	3·07
..	...	84	84	...	...	...	...	...	...	...	...	...	...	822	738	2·2
...	...	...	...	...	8	8	...	12	...	...	...	6	26	146	146	3·5
...	...	...	...	...	...	...	...	38	...	...	...	12	50	500	500	7·01
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	222	4·3
...	...	...	...	...	...	...	...	...	...	...	...	9	9	174	174	6·9
...	...	...	...	...	37	37	...	...	...	50	...	...	87	1,375	855	3·9
...	...	...	...	...	20	20	...	...	...	...	...	20	40	1,022	878	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,944	1,021	3·3
...	...	...	...	...	...	...	...	2	...	..	...	...	2	(b) 385	352	4·04
...	...	...	...	...	...	...	...	...	...	68	...	...	68	560	320	3·3
...	...	...	...	...	9	9	...	...	...	...	...	...	9	297	297	3·6
...	...	...	...	...	...	...	...	...	...	...	...	...	..	203	167	4·5

Sanskrit *tol.*
the Hooghly Public Library.
the Serampore Library.
the Uttarpara Library.
and European schools.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools (including schools managed by Joint-Committees).	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand Total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	PRESIDENCY DIVISION—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60	Meherpur	...	...	...	...	...	...	...	...	...	50	...		73	60	36	169	219
61	Birnagar	...	...	...	...	..	...	...	...	42	..	..	...	...	72	26	98	140
62	Chakdah	...	...	...	...	...	...	...	...	48	...		...	...	99	...	99	147
63	Berhampore	...	...	...	...	...	...	...	...	..	...	..	...	187	343	46	576	576
64	Murshidabad ...	...	...	...	...	...	...	...	...	156	...	..	...	...	515	180	695	851
65	Azimganj	...	...	...	...	...	...	...	...	...	...	..	...	...	300	108	408	408
66	Jangipur	...	...	...	...	...	...	...	...	...	...	...	...	...	221	150	371	371
67	Kandi	...	...	...	...	...	...	...	...	30	...	...	...	132	204	36	372	402
68	Dhulian	...	...	...	...	...	...	...	...	...	...	...	...	...	30	30	60	60
69	Jessore	...	...	...	...	...	...	...	...	...	220	...	...	33	263	257	553	773
70	Kotchandpore ...	...	...	...	...	...	...	...	...	...	600	...	...	...	192	24	216	816
71	Maheshpur	...	...	...	...	...	...	...	...	48	82	...	...	...	48	58	106	234
72	Khulna	...	...	...	...	...	...	...	...	32	...	...	360	194	250	72	516	908
73	Satkhira	...	...	...	...	...	...	...	...	...	...	...	...	84	180	24	288	288
74	Debhata	...	...	...	...	...	...	...	...	...	...	...	...	96	58	48	202	202
	Divisional Total ...	704	...	...	6,383	...	...	...	6,383	725	2,890	864	696	2,935	14,263	4,765	21,963	27,188
	PATNA DIVISION.																	
75	Patna	298	...	...	...	...	...	..	...	...	300	...	...	880	2,203	176	3,259	3,559
76	Barh	...	...	...	...	...	...	...	...	...	150	...	...	135	106	...	241	391
77	Bihar	245	...	...	...	...	...	...	...	108	180	...	...	126	327	12	465	753
78	Dinapore	59	...	...	...	...	...	...	...	...	...	...	...	151	449	...	600	600
79	Khagole	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
80	Gaya	219	...	...	...	...	...	...	...	310	...	580	...	816	882	130	1,828	2,718
81	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	99	54	...	153	153
82	Daudnagar	...	...	...	...	...	...	...	...	...	...	240	...	...	171	...	171	411
83	Arrah	...	...	...	...	...	...	...	...	316	...	...	...	537	115	27	679	995
84	Jagadispur	180	...	...	...	...	...	260	440	...	...	...	...	...	...	...	...	...
85	Buxar	...	...	...	...	...	...	...	...	165	...	...	...	209	44	...	253	418
86	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	288	112	...	400	400
87	Bhabua	...	...	...	...	...	...	...	...	...	...	12	...	108	24	...	132	144
88	Sasaram	...	...	...	...	...	...	...	...	166	...	...	...	307	86	...	393	559
	Divisional Total ...	821	180	...	...	...	...	260	440	1,065	630	832	...	3,656	4,573	245	8,574	11,101
	TIRHUT DIVISION.																	
89	Chapra	378	...	...	...	...	916	...	916	...	...	...	...	142	764	255	1,161	1,161
90	Revelganj	95	...	...	...	...	...	...	...	120	...	...	...	...	297	...	297	417
91	Siwan	95	...	...	...	...	...	...	...	...	...	...	...	85	266	30	381	381
92	Motihari	...	...	...	...	1,150	...	...	1,150	115	...	120	...	...	429	106	535	770
93	Bettiah	...	...	...	...	...	...	...	...	...	...	...	...	289	284	93	666	666
94	Muzaffarpur ...	241	...	...	...	...	...	...	...	695	...	...	...	571	630	300	1,501	2,196
95	Hajipur	...	...	...	...	...	...	...	...	60	180	..	...	234	360	..	594	834
96	Lalganj	...	...	...	...	...	...	...	...	...	...	...	440	110	48	...	158	598
97	Sitamarhi	...	...	...	...	...	...	...	...	...	...	...	...	...	352	...	352	352
98	Darbhanga ...	...	...	...	...	..	...	...	...	158	...	231	...	508	727	494	1,729	2,118
99	Madhubani ...	...	...	...	...	...	...	...	...	...	180	...	87	108	442	5	555	822
100	Roserha	...	...	...	...	...	...	...	...	...	...	...	...	142	102	33	277	277
101	Samastipur ...	...	...	...	...	1,308	...	468	1,776	...	300	...	...	...	142	...	142	442
	Divisional Total ...	809	...	...	...	2,458	916	468	3,842	1,148	660	351	527	2,189	4,843	1,316	8,348	11,034
	BHAGALPUR DIVISION.																	
102	Monghyr	...	...	950	...	...	...	...	950	...	...	360	...	733	644	...	1,377	1,737
103	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	489	171	...	660	660
104	Bhagalpur	240	...	...	...	...	...	...	...	...	...	120	120	1,025	786	173	1,984	2,224
105	Colgong	...	...	...	...	...	...	147	147	...	...	240	...	...	...	...	...	240
106	Purnea	...	...	...	...	...	...	...	...	4	...	...	...	274	201	130	605	609
107	Kishanganj	...	...	...	...	...	...	...	...	...	...	...	...	108	95	...	203	203
108	Katmar	...	...	...	...	...	...	...	...	...	...	...	...	...	208	70	278	278
109	Darjeeling	...	...	...	...	...	...	...	...	...	...	...	...	...	1,800	..	1,800	1,800
110	Kurseong	...	...	...	...	...	...	...	...	...	...	180	...	...	420	120	540	720
111	Deoghur	...	...	...	...	...	...	...	...	...	300	...	...	...	289	60	349	649
112	Sahibganj	...	...	...	...	...	...	...	...	...	200	...	...	...	390	317	707	907
113	Dumka	...	...	...	...	...	...	...	...	...	...	...	...	...	122	...	122	122
114	Madhupur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..
	Divisional Total ...	240	...	950	...	...	...	147	1,097	4	500	900	120	2,629	5,126	870	8,625	10,149

(*a*) Besides this,
(*b*) Paid to *tol.*
(*c*) Includes Rs. 120,
(*d*) Do. ,, 24,
(*e*) Do. ,, 12,
(*f*) Do. ,, 228,
(*g*) Do. ,, 156,
(*h*) Do. ,, 24
(*i*) Besides this,

DIX E—*continued.*

Municipalities in Bengal during the year 1910-1911.

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary school to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	..	...	...	...	...	...	...	...	...	...	...	...	219	169	4·2
...	...	..	...	...	...	...	...	...	...	...	...	...	...	140	98	2·4
...	...	..	...		...	...	...	...	...	...	...	...	...	147	99	2·7
...	...	...	...	...	13	13	...	...	...	...	...	11	24	600	600	1·9
...	...	...	...	318	100	418	...	...	...	...	...	..	418	1,269	795	5·8
...	...	...	...	...	47	47	...	28	...	...	...	7	82	490	490	3·1
...	...	...	...	...	72	72	...	...	...	...	...	...	72	443	443	4·1
...	...	...	...	...	...	...	...	...	...	...	...	13	13	415	385	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6.	60	1·1
...	...	...	...	...	27	27	..	...	...	...	...	...	27	800	580	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	816	216	3·4
...	...	...	...	...	56	56	...	...	...	...	...	...	56	292	162	5·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	908	516	4·2
...	...	...	...	...	...	...	...	...	...	..	...	...	...	288	288	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	..	202	202	7·1
...	...	306	306	318	632	950		85	...	211	...	180	1,426	35,957	23,775	3·1
...	...	169	169	...	76	76	...	82	...	109	...	...	267	4,293	3,924	2·2
...	...	...	...	...	...	...	...	...	...	59	...	...	59	450	300	5·4
...	...	...	...	...	...	...	...	12	...	36	...	...	48	1,046	758	3·5
...	...	...	...	...	...	...	...	...	...	...	...	16	16	675	675	4·52
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	20	...	23	...	2	44	2,981	2,991	2·3
...	...	...	...	...	...	...	...	...	...	92	...	5	97	250	250	3·0
...	...	...	...	...	...	...	...	...	...	17	...	...	17	423	188	3·5
...	...	...	...	...	...	...	...	48	...	12	...	...	60	1,055	739	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	440	260	4·49
...	...	...	...	...	32	32	...	...	...	...	...	...	...	450	285	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	400	400	4·1
...	...	...	...	...	...	...	...	...	...	6	...	...	6	150	138	4·2
...	...	...	...	...	16	16	..	...	...	...	...	...	16	575	405	3·4
...	...	169	169	...	124	124	...	162	...	353	...	23	662	13,193	10,317	3·55
...	...	87	87	74	...	74	...	..	20	26	20	15	155	2,697	1,580	3·5
...	...	...	...	...	...	...	...	...	...	10	...	...	10	522	402	6 0
...	...	...	...	...	...	..	...	...	...	113	...	...	113	589	589	6·05
...	...	...	...	254	51	305	...	68	...	45	...	...	418	2,348	699	4·07
...	...	...	...	...	...	...	...	11	...	25	...	46	82	743	748	3·65
...	..	...	...	...	44	44	...	14	...	...	...	...	58	2,495	1,800	2·9
...	...	...	...	...	71	71	...	6	...	...	...	...	77	910	671	4·8
...	...	...	...	1,064	20	1,084	...	24	...	...	...	77	1,185	1,783	279	4 1
...	...	...	...	...	39	39	...	...	...	...	...	...	39	391	391	3·6
...	...	...	...	...	...	...	...	37	...	129	...	284	450	2,568	2,179	4 6
...	...	...	...	...	10	10	...	...	...	43	...	6	59	881	614	4·3
...	...	...	...	...	...	...	...	...	...	37	...	7	44	321	321	7·6
...	...	...	...	...	..	...	...	...	...	...	...	14	14	2,232	624	6·5
...	...	87	87	1,392	235	1,627	...	160	20	428	20	449	2,704	18,476	10,897	4·09
...	...	...	...	...	...	...	...	80	...	93	...	...	173	2,860	1,550	3·6
...	...	...	...	...	...	...	...	...	...	70	...	...	70	730	730	3·2
...	...	...	...	...	35	35	...	...	...	36	...	...	71	2,535	2,295	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	387	147	2·97
...	...	...	...	...	390	390	...	...	...	...	...	...	3·0	999	995	3·4
...	...	...	...	...	85	85	...	...	...	21	...	70	176	379	379	2·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	278	278	3·32
...	...	...	...	...	181	181	...	...	...	...	...	...	181	1,981	1,981	·78
...	...	...	...	...	...	...	...	...	...	...	...	8	8	728	548	3·2
...	...	...	...	...	...	...	...	...	...	11	...	...	11	660	360	2·3
...	...	...	...	...	35	35	...	...	...	...	...	...	35	942	742	4·12
...	...	...	...	...	...	...	...	...	...	.	...	78	78	200	200	3·85
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	726	726	...	80	...	231	...	156	1,193	12,679	10,205	9·04

Rs. 98 paid by Kamarhati Municipality and Rs. 72 by the South Suburban Municipality to libraries have not been shewn in this statement.

paid to Muktabs.
Ditto.
Ditto.
Ditto.
Ditto.
Ditto.
Rs. 24 was paid to the Ranaghat Public Library.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or Managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand Total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Orissa Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
115	Cuttack	.....	...	...	...	...	...	540	540	169	...	...	...	...	786	...	786	955
116	Jajpur	123	...	...	...	...	...	...	...	...	240	50	...	90	223	55	368	658
117	Kendrapara ..	170	...	...	...	...	...	...	..	60	300	25	...	84	249	100	433	818
118	Balasore	183	...	...	...	...	...	...	...	126	...	...	...	84	325	...	409	535
119	Puri	.....	...	...	...	...	...	...	...	50*	...	...	...	184	820	168	1,172	1,222
120	Sambalpur	.....	...	...	...	...	1,016	1,687	2,763	...	...	...	...	250	...	...	250	250
	Divisional Total ...	476	...	...	...	...	1,016	2,227	3,243	405	540	75	...	692	2,403	323	3,418	4,438
	Chota Nagpur Division.																	
121	Hazaribagh	.....	...	...	...	...	...	...	...	...	...	...	6	195	194	56	446	452
122	Chatra	.....	...	...	...	...	...	...	...	...	...	...	...	216	...	...	216	216
123	Giridih	.....	...	...	...	...	...	...	...	...	...	...	...	360	...	...	360	360
124	Ranchi	.....	...	...	...	...	...	...	...	286	...	...	...	317	163	137	617	903
125	Lohardaga	.....	...	...	...	...	...	...	...	40	...	...	...	...	...	96	96	136
126	Daltonganj	.....	...	...	...	...	...	...	...	...	...	...	...	146	206	36	388	388
127	Purulia	.....	...	...	...	...	...	...	...	...	...	...	...	119	402	114	635	635
128	Jhalda	.....	...	...	...	...	...	...	..	24	...	101	...	...	78	45	123	248
129	Raghunathpur ...	.....	...	...	...	...	...	...	...	...	144	...	...	...	6	72	78	222
130	Chaibassa	.....	...	...	...	...	...	...	...	...	...	...	...	207	91	55	353	353
	Divisional Total ...	.....	...	...	...	...	...	...	...	350	144	101	6	1,591	1,140	611	3,312	3,913
	Grand Total ...	3,833	180	950	14,024	3,466	1,832	3,594	25,046	7,756	9,389	5,221	1,811	17,286	41,395	12,090	71,371	96,548
	Grand Total for 1909-10.	4,059	194	959	13,161	3,574	1,996	2,789	22,655	6,681	8,898	5,248	1,807	17,839	39,765	11,771	69,375	92,050

*Grant to

DIX E—*concluded.*

Municipalities in Bengal during the year 1910-1911.

Scholarships held in—				Miscellaneous.											
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.				
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	27	27	...	...	..	...	...	10	37	1,532	1,383	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	781	401	7·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	988	663	6·4
...	..	...	...	...	...	...	...	13	...	29	...	97	139	857	731	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,222	1,172	2·2
...	...	...	...	235	1,577	1,812	...	...	..	...	17	47	1,876	4,829	3,561	5·02
...	...	...	...	235	1,604	1,839	...	13	...	29	17	154	2,052	10,209	7,921	5·4
...	...	...	...	...	26	26	...	...	...	...	...	...	26	478	472	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	216	216	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	360	360	5·9
...	...	...	...	...	32	32	...	...	...	...	...	10	42	945	659	2·4
.	...	...	...	...	8	8	...	...	...	...	...	2	10	146	106	2·9
..	...	...	...	...	115	115	...	...	...	20	...	...	135	523	523	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	635	635	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	248	123	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	78	4·2
...	...	...	...	...	15	15	...	...	...	...	...	...	15	368	368	5·1
...	...	...	...	...	196	196	...	...	...	20	...	12	228	4,141	3,540	3·8
44	106	688	838	3,341	4,672	7,413	...	519	311	3,216	506	1,218	12,183	1,37,448	86,867	2·9
54	86	631	771	2,854	5,134	7,968	25	736	245	2,147	762	997	12,880	1,32,424	85,263	3 0

Sanskrit school

APPENDIX F.

Statement showing the percentage of Total Expenditure incurred on some of the principal items of expenditure in each Municipality in Bengal during the year 1910-1911.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt heads and Extraordinary expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,59,074	5·5	3·4	11·1	·7	22·03	33·1	·16	12·3	6·1
2	Kalna ...	15,689	9·93	4·28	2·04	3·6	36·01	1·79	·8	2·21	3·2
3	Katwa ...	11,659	9·4	4·88	·01	·04	32·85	30·18	·07	14·33	3·55
4	Dainhat ...	4,434	15·2	4·6	·02	4·3	33·9	16·1	1·5	14·5	6·6
5	Raniganj ...	19,757	6·5	5·1	3·1	11·7	29·0	26·7	·7	9·9	4·2
6	Asansol ...	42,477	5·9	6·2	4·1	5·3	47·9	...	·3	18·6	2·3
7	Suri ...	17,455	9·2	4·92	9·24	2·88	36·01	25·7	·57	4·65	3·42
8	Bankura ...	19,910	10·7	5·6	·8	6·7	26·1	19·3	·8	16·6	3·2
9	Vishnupur ...	15,499	6·6	3·5	1·7	·6	30·4	26·8	·8	11·4	7·1
10	Sonamukhi ...	6,265	13·4	7·4	·6	2·1	29·7	17·7	1·1	9 9	15·3
11	Midnapore ...	69,853	6·9	2·8	·09	2·4	27·08	14·06	·3	4·9	37·9
12	Tamluk ...	11,714	7·54	4·96	1·46	2·79	39·1	12·3	·56	19·06	3·45
13	Ghatal ...	8,893	10·4	4·4	2·6	...	26·5	17·6	1·3	24·9	8·6
14	Chandrakona	5,086	14·5	7·8	3·5	5·4	15·2	22·7	1·4	9·7	12·1
15	Ramjibanpur	4,279	14·45	7·25	...	5·16	15·21	32·53	1·27	10·99	10·[illegible]
16	Khirpai ...	3,016	18·5	4·6	1·06	3·3	13·9	31·7	1·8	12·6	8·3
17	Kharar ...	5,380	12·09	6·2	·58	1·37	23·51	19·31	·92	28·96	5·35
18	Hooghly-Chinsura.	(a)59,649	8·4	10·4	·4	10·3	49·8	1·1	·47	10·5	2·1
19	Serampore ...	60,780	9·4	4·7	·5	14·07	36·5	10·4	·3	15·2	5·1
20	Uttarpara ...	17,691	11·09	6·3	...	3·6	35·4	·13	·3	36·8	4·1
21	Baidyabati ...	27,940	11·6	6·7	1·1	5·3	33·9	5·1	·3	15·05	4·4
22	Bhadreswar ...	20,067	10·7	5·6	...	3·4	47·2	7·5	·3	15·1	4·5
23	Kotrung ...	7,441	14·1	13·06	...	7·6	40·2	·09	1·1	13·1	3·9
24	Bansberia ...	7,502	13·4	...	...	8·3	25·03	·2	1·3	33·7	4·8
25	Arambagh ...	7,412	9·78	4·89	...	1·34	29·47	24·7	·82	15·58	11·0
26	Howrah ...	6,69,364	8·2	10·3	10·2	14·7	29·3	3·002	·3	14·3	1·2
27	Bally ...	34,454	10·6	6·9	...	3·09	41·2	4·2	·3	20·6	6·9
	Divisional Total.	13,32,740	8·2	7·7	6·9	9·7	31·0	9·5	·4	14·3	4·8
	Presidency Division.										
28	Cossipore-Chitpur.	2,60,441	7	11·8	15·3	2·3	26·09	7·6	·3	15·8	1·4
29	Maniktala ...	1,32,128	5·03	8	22·3	2·6	27·9	5·6	·4	16·2	1·8
30	Baranagar ...	43,695	8·3	7·7	1·5	·32	47·07	2·2	·3	22·05	2·05
31	Kamarhati ...	22,103	10·7	8·02	·009	3·9	42·5	1	·7	21·08	2·4
32	South Suburban	27,190	9·8	2·4	6·5	1·1	24·01	6·7	1·4	34·8	2·8
33	Tollygunj ...	26,397	9·3	5·9	3·1	8·3	27·9	1·003	·8	33·4	2·3
34	Garden Reach	72,111	6·3	3·1	16·4	1·4	35·7	4·7	1·09	18·8	1·7
35	Rajpur ...	9,789	12·02	7·5	...	...	36·6	14·9	·4	20·9	2·6
36	Baruipur ...	7,790	12·7	2·8	·2	4·2	25·3	22·09	·9	14·7	2·2
37	Jainagar ...	8,084	8·2	7·1	...	3·5	25.7	15·3	·8	26·6	7·8
38	South Dum-Dum.	15,621	10·4	5·5	12·4	2·8	27·9	6·6	·4	29·4	2·1

(a) Expenditure from Loan Funds—

		Rs.
Asansol	ditto	255
Bankura	ditto	281
Hooghly-Chinsura	ditto	901
Howrah	ditto	97,560

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division—(*concld.*).	Rs.									
39	North Dum-Dum.	4,958	20·4	...	...	2·5	20·6	15·9	1·4	30·4	4·8
40	South Barrackpore.	12,626	10·7	1·01	...	2·1	33·3	6·1	·6	40·8	2·05
41	Panihati ...	13,628	8·4	·2	...	15·2	32·1	2·8	·5	33·9	3·2
42	Titagarh ...	39,576	10·2	2·07	1·7	6·4	51·5	1·3	·4	12·2	1·6
43	North Barrackpore.	17,103	8·7	...	...	1·5	37·8	9·4	·4	34·7	4·2
44	Garulia ...	15,483	15·7	2·8	·05	2·4	51·2	5·5	·6	10·5	1·6
45	Barasat ...	11,193	12·6	3·6	4·2	5·9	22·7	10·3	·6	23·8	3·5
46	Naihati ...	22,167	9·1	4·5	20·2	·2	32·9	5·08	·3	21·5	2·6
47	Halisahar ...	11,963	10·7	6·4	1·6	3·8	38·8	6·4	·7	25·6	2·1
48	Bhatpara ...	70,006	3·9	2·5	2·1	55·3	18·8	2·8	·1	8·7	1·1
49	Gobardanga ...	3,327	20·1	...	...	17·1	19·3	...	2·3	33·3	4·3
50	Basirhat ...	7,395	15·3	1·7	1·5	12·6	26·3	14·7	2·05	6·4	6·7
51	Baduria ...	5,765	14·6	2·2	...	10·2	9·5	23·8	1·04	26·5	3·8
52	Taki ...	2,642	19·8	...	...	8·2	7·04	9·08	1·2	44·2	6·5
53	Budge Budge	26,777	8·6	8·3	...	11·2	32·2	16·5	·7	13·4	5·1
54	Krishnagar ...	52,301	4·9	2·9	1·2	1·7	32·09	23·5	·2	25·8	1·9
55	Santipur ...	41,748	9·06	5·7	·7	6·06	33·8	4·8	·3	15·6	19·02
56	Ranaghat ...	14,596	7·4	4·1	2·1	4·3	38·6	17·8	·6	17·1	2·8
57	Nadia ...	16,647	8·7	4·3	·8	·9	44·9	12·2	·3	19·7	3·3
58	Kushtia ...	11,338	9·5	4·7	3·2	6·2	28·9	18·	·4	18·7	2·6
59	Kumarkhali ...	7,094	9·1	4·9	·3	7	37·9	9·8	·7	28·09	2·8
60	Meherpur ...	5,205	10·3	2·6	11·1	...	5·1	48·06	·4	14·2	4·2
61	Birnagar ...	5,680	11·5	...	1·07	3·4	6·7	13·7	·4	51·5	2·4
62	Chakdaha ...	4,062	18·6	...	11·3	2·9	3·02	24·5	·9	30·5	3·6
63	Berhampore ...	95,477	4·4	3·8	17·2	7·7	18·8	28·6	·2	16·1	·6
64	Murshidabad	26,830	6·5	4·5	·07	6·9	37·04	19·4	·4	17·5	4·7
65	Azimganj ...	23,149	7·4	6·5	...	13·9	33·6	13·8	·5	18·9	2·1
66	Jangipur ...	16,473	6·13	3·7	2·7	4·4	24·1	38·9	·7	13·8	2·6
67	Kandi ...	8,589	9·4	12·01	·05	5·1	33·7	7·3	1·4	23·6	4·8
68	Dhulian ...	4,302	18·5	...	...	2·1	10·5	...	·6	47·6	1·3
69	Jessore ...	33,645	4·4	3·5	30·3	6·4	19·7	17·3	·2	12·5	2·2
70	Kotchandpur	7,481	9·6	6·8	6·3	2·1	25·1	23·1	·9	10·6	10·9
71	Maheshpur ...	3,420	14·09	8·5	3·3	2·1	11·4	23·3	·5	24·4	8·5
72	Khulna ...	34,456	3·9	1·7	3·3	16·5	22·3	36·7	·1	9·7	2·6
73	Satkhira ...	8,677	11·6	5·3	4·9	1·9	23·9	27·9	·6	17·2	3·3
74	Debhata ...	3,366	21·9	...	·5	12·8	4·8	3·2	·8	44·6	6·0
	Divisional Total.	13,14,404	7·4	5·9	9·4	7·1	29·2	11·3	·4	18·6	2·8
	Patna Division.										
75	Patna ...	1,98,719	8·77	4·0	...	7·5	26·3	25·08	·4	16·6	2·4
76	Barh ...	13,335	10·76	6·5	3·7	1·6	20·07	37·7	·3	14·8	3·3
77	Bihar ...	33,734	6·8	2·9	·6	8·9	33·7	24·6	·3	13·7	3·1
78	Dinapore ...	22,140	9·81	7·57	·27	...	34·9	31·81	·22	10·35	3·04

Expenditure from Loan Funds.

	Rs.		Rs.
Cossipore-Chitpur for extension of trenching ground	2,031	Baruipur for drainage	2,695
Maniktala for water-supply	1,537	Titagarh for ditto	11,942
Baranagar for drainage	13,691	Barasat for ditto	5,155
Tollyganj for water-supply	270	Naihati for water-supply	5,000
		Bhatpara for drainage	34,446
		Basirhat for ditto	1,781
		Budge-Budge for ditto	839

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division—(*concld.*).	Rs.									
79	Khagole ...	10,869	17·6	9·9	1·6	7·3	43·7	...	·4	16·3	...
80	Gaya ...	1,20,411	4·67	3·04	2·27	5·59	42·54	14·58	·29	19·22	2·47
81	Tikari ...	8,213	15·6	5·4	·8	20·6	25·9	...	·5	21·6	3·04
82	Daudnagar ...	8,105	11·1	...	2·6	2·3	32·8	26·6	·6	10·3	5·2
83	Arrah ...	94,101	5·1	1·6	6·4	56·9	11·7	4·1	·2	6·7	1·2
84	Jagadispur ...	4,942	19·95	...	3·94	4·87	21·45	10·44	1·84	22·98	8·9
85	Buxar ...	14,228	7·9	6·1	6.9	7·6	24·7	20·4	·4	14·3	3·1
86	Dumraon ...	9,332	14·3	9·09	·01	2·4	45·7	3·2	·6	16·5	4·3
87	Bhabua ...	4,189	13·9	5·7	1·8	3·05	19·4	44·1	1·09	3·8	3·5
88	Sasaram ...	21,665	6 7	6·3	2·1	11·5	20·2	32·6 ·5	·5	10·2	2·5
	Divisional Total	5,63,983	7·7	3·8	2·09	15·1	28·3	19·2	·3	14·7	2·4
	Tirhut Division.										
89	Chapra ...	81,545	5·09	4·5	·8	2·8	26·1	24·5	·6	14·7	3·3
90	Revelganj ...	8,338	16·2	4·2	·9	4·3	26·03	27·5	1·52	4·6	6·26
91	Siwan ...	24,450	4·6	4·4	·1	2·7	23·01	49·7	·4	6·7	2·4
92	Motihari ...	23,879	5·05	5·71	1·77	·56	18·01	40·52	·55	12·73	9·79
93	Bettiah ...	25,729	5·13	8·29	1·07	·43	30·79	30·35	1·04	16·84	2·9
94	Muzaffarpur ...	87,611	8·2	5·9	1·5	4·3	34·2	18·7	·3	18·3	2·8
95	Hajipur ...	14,013	13·9	9·2	1·09	...	16·1	34·2	·8	15·2	6·5
96	Lalganj ...	6,696	13·2	8·3	2·4	3·04	16·2	6·2	1·9	16·6	26·6
97	Sitamarhi ...	15,389	6·8	3·5	·8	1·3	23·5	29·1	1·1	21·5	2·5
98	Darbhanga ...	61,086	10·3	4·6	1·6	...	29·2	16·3	·5	26·4	4·2
99	Madhubani ...	17,565	6·7	4·0	0·02	·09	18·9	36·3	·3	25·1	5·01
100	Roserha ...	6,278	14·7	2·3	4·9	·07	19·08	36·7	·9	12·4	5·1
101	Samastipur ...	14,793	7·0	6 4	2·9	2·7	26·9	18·3	0·4	17·4	15·08
	Divisional Total	3,87,372	7·6	5·4	1·3	2·1	27·03	25·7	·6	17·5	4·7
	Bhagalpur Division.										
102	Monghyr ...	1,40,937	3·10	1·60	57·10	1·60	14·30	12·50	·30	4·20	2·00
103	Jamalpur ...	33,690	9·75	·49	·76	19·09	34·47	2·93	1·47	21·07	2·17
104	Bhagalpur ...	1,19,528	10·80	4·75	23·91	1·61	21·57	7·58	·28	18·86	2·12
105	Colgong ...	5,671	17·00	7·08	...	2·96	16·25	29·43	...	14·98	6·82
106	Purnea ...	33,417	8·63	6·57	3·16	3·66	26·36	26·41	·53	16·73	2·98
107	Kishanganj ...	21,521	10·30	3·40	·77	·004	16·10	29·40	·47	27.70	1·70
108	Katihar ...	12,351	13·16	4·55	7·71	...	24·09	13·39	·98	28·65	2·25
109	Darjeeling ...	3,32,485	6·55	10·52	1·64	2·45	18·39	10·07	·12	21·57	·59
110	Kurseong ...	28,958	7·68	3·20	3·90	23·30	22·58	23·90	·36	2·80	3·50
111	Deoghur ...	16,069	7·98	6·28	..	6·24	33·57	19·12	·47	21·00	4·10
112	Sahebganj ...	26,275	6·99	4·09	1·85	7·45	11·32	9·37	·37	21·77	3·58
113	Dumka ...	11,663	8·70	5·60	7·70	7·30	22·90	24·10	·45	17·90	1·70
114	Madhupur ...	5,883	23·32	11·69	·54	·59	40·10	...	·89	10·62	...
	Divisional Total	7,88,448	7·92	6·38	15·17	3·96	31·04	12·30	·31	20·91	1·69

	Conservancy (sewage scheme).	Building.	Water-works.	
	Rs.	Rs.	Rs.	Rs.
Expenditure from Loan Funds—				
Bhagalpur	...	2,503	4,708	...
Purnea	...	...	...	768
Darjeeling	41,549	28,700	...	...

APPENDIX F—*concluded.*

Serial number of municipality.	Name of Municipality.	Total expenditure (excluding Debt heads and Extraordinary expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division.	Rs.									
115	Cuttack ...	64,653	8·5	5·9	1·3	2·6	41·6	7·2	·5	22·5	2·5
116	Jajpur ...	9,044	13·05	5·4	·6	·7	26·4	23·9	·7	14·4	8·6
117	Kendrapara ...	12,810	9·3	8·2	·4	...	26·9	12·9	·4	25·6	7·7
118	Balasore ...	24,543	8·1	2·9	1·2	·52	22·8	46·1	·54	19·5	3·4
119	Puri ...	89,061	4·6	3·3	7·7	25·0	26·6	25.4	·1	16·8	1·3
120	Sambalpur ...	40,615	15·24	2·95	2·56	2·84	18·08	1·08	3·74	13·5	12·5
	Divisional Total	2,40,726	8·3	4·3	3·8	10·5	28·8	20·1	·36	18·4	4·3
	Chota Nagpur Division.										
121	Hazaribagh ...	25,926	6·9	3·08	1·1	2·4	36·3	31·3	·4	7·3	1·8
122	Chatra	6,272	16·3	6·3	·3	...	31·3	31·8	1·1	1·3	3·4
123	Giridih ...	7,660	19·7	2·7	6·4	2·0	35·8	1·5	1·5	22·5	4·7
124	Ranchi ...	48,325	6·6	4·7	2·1	5·4	40·2	15·6	·5	15·2	1·9
125	Lohardaga ...	3,811	22·7	4·8	3·6	2·6	24·4	14·4	1·3	15·9	3·8
126	Daltonganj ...	12,391	7·6	3·3	23·9	3·1	30·8	5·6	·8	12·3	4·2
127	Purulia ...	30,549	12·0	4·7	1·1	6·5	30·3	22·1	·3	12·6	2·0
128	Jhalda ...	4,324	12·6	5·2	...	3·3	19·05	40·01	·2	4·4	5·7
129	Raghunathpur	3,348	10·0	1·1	...	·0	29·3	37·4	·6	11·3	6·6
130	Chaibassa ...	15,115	6·7	3·6	1·7	2·7	23·1	37·9	·6	15·0	2·4
	Divisional Total	1,57,721	9·4	4·1	3·5	4·1	33·5	22·0	·6	12·6	2·6
	Grand Total	47,85,394	7·6	6·1	7·8	9·4	30·0	13·9	·4	17·04	3·4
	Grand Total for 1909-10.	48,71,939	7·4	6·4	10·6	11·06	29·4	13·5	·44	15·5	3·2

Expenditure from Loan Funds—

	Rs.
Balasore	2,336
Puri	15,277

APPEN

Statement showing the financial position of Municipalities in Bengal

Serial number of Municipality.	Name of Municipality.	Amount of loan sanctioned—		Receipts.					Expen	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	.....	1,50,000	1,13,385	1,48,743	9,045	...	2,71,173	1,37,505	...
6	Asansol	4,000	.....	8,333	42,449	1,196	...	52,483	42,404	255
8	Bankura	13,000	.....	16,872	26,536	4,916	11,000	59,324	19,669	281
9	Vishnupur	4,000	.....	2,759	12,911	3,880	...	19,550	15,499	...
18	Hooghly-Chinsura ...	40,000	.....	46,792	2,33,553	4,101	...	2,84,446	57,986	901
19	Serampore	30,000	.....	30,067	1,32,752	5,314	...	1,68,133	60,547	...
26	Howrah	28,34,000	.....	2,60,839	9,11,009	4,07,988	75,000	16,54,836	5,82,116	97,560
	Presidency Division.									
28	Cossipore-Chitpur ...	61,000	.....	33,721	2,64,367	15,611	...	3,13,699	2,58,234	2,031
29	Maniktala	1,00,000	.....	30,859	1,40,794	24,158	...	1,95,811	1,28,450	1,537
30	Baranagar	25,000	.....	14,385	52,130	10,879	...	77,394	42,772	13,691
32	South Suburban ...	29,000	.....	12,516	29,670	533	...	42,719	26,263	...
33	Tollyganj	23,000	.....	6,996	27,570	806	...	35,372	25,577	270
34	Garden Reach ...	45,000	.....	18,119	75,212	11,632	...	1,04,963	70,888	...
35	Rajpur	3,750	.....	2,905	10,288	512	...	13,705	9,742	...
36	Baruipur	17,000	.....	8,698	8,239	166	...	17,103	7,162	2,695
40	South Barrackpore ...	5,600	.....	1,212	13,639	1,129	1,600	17,580	12,600	...
41	Panihati	5,750	.....	4,888	13,032	1,390	...	19,310	13,485	...
42	Titagarh	78,000	.....	20,280	50,946	2,503	...	73,729	36,952	11,942
44	Garulia	26,000	.....	2,116	19,950	289	...	22,355	14,639	...
45	Barasat	15,000	.....	11,361	13,458	120	...	24,939	10,919	5,155
46	Naihati	5,000	.....	26,539	18,981	4,074	...	49,594	21,968	5,000
48	Bhatpara	70,000	.....	54,620	65,353	61,469	30,000	2,11,442	68,661	34,445
50	Basirhat	6,000	.....	3,335	8,760	34	...	12,129	7,175	1,781
53	Budge Budge	15,000	.....	14,928	29,516	4,458	...	48,902	26,223	839
54	Krishnagar	28,000	.....	1,618	56,490	8,704	...	66,812	51,904	...
63	Berhampore	21,600	....	9,672	1,41,983	11,519	...	1,63,174	95,156	...
69	Jessore	60,000	.....	46,449	28,710	445	30,000	1,05,604	33,645	...
72	Khulna	8,600	.....	10,310	29,541	11,923	...	51,774	34,185	...
	Patna Division.									
75	Patna	3,68,000	.....	75,451	2,02,599	85,334	...	3,63,384	1,88,375	...
80	Gaya	45,000	.....	15,585	1,23,139	19,711	...	1,58,435	1,19,772	...
83	Arrah	1,00,000	.....	32,953	82,534	4,542	...	1,20,029	91,629	...
	Tirhut Division.									
94	Muzaffarpur	70,000	.....	5,449	96,619	4,743	...	1,06,211	85,612	...
	Bhagalpur Division.									
104	Bhagalpur	4,17,500	.....	49,081	1,39,537	15,189	...	2,03,807	1,06,948	7,211
106	Purnea	21,000	.....	6,677	37,351	4,050	15,000	63,078	33,328	768
107	Darjeeling	9,56,845	.....	1,48,456	2,97,391	1,28,733	50,000	6,24,580	3,06,408	70,240
110	Kurseong	35,000	.....	25,754	31,135	3,773	35,000	95,662	28,753	...
	Orissa Division.									
116	Balasore	5,000	.....	1,567	24,959	9,021	...	35,547	24,359	2,336
119	Puri	50,000	.....	2,06,860	95,991	12,595	...	3,15,446	87,215	15,277
	Chota Nagpur Division.									
123	Giridih	1,800	.....	3,431	7,707	1,014	...	12,152	7,660	...
124	Ranchi	11,000	.....	5,374	59,385	9,295	...	75,054	48,010	...

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DIX G.

which were in debt during the year 1910-11.

DITURE.					RESULTS.							
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt," excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (−) of ordinary income over ordinary expenditure (II−1).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (−) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
560	1,569	15,257	96,342	2,71,173	— 8,762	500	1,569	— 10,831	29,000	...	29,000*	* The balance of the Sinking Fund at the close of the year was Rs. 22,164.
1,019	73	1,118	7,614	52,483	+ 45	1,019	73	— 1,047	2,079	...	1,069	
875	241	6,053	32,205	59,324	+ 6,867	875	241	+ 5,751	693	11,000	10,818	
422	67	1,190	2,439	19,150	− 2,588	422	67	− 3,077	1,792	...	1,370	
3,326	1,663	1,62,867	57,703	2,84,446	+1,75,567	3,326	1,663	+1,70,578	40,000	...	36,674	
2,174	233	7,733	97,546	1,08,133	+ 72,205	2,074	233	+ 69,898	5,171	...	3,097	
78,704	87,248	6,37,848	1,71,360	16,54,835	+3,28,893	78,704	87,248	+1,62,941	21,62,573	75,000	21,58,369	
2,252	2,207	17,219	31,756	3,13,699	+ 6,133	2,252	2,207	+ 1,674	55,744	...	53,492	
2,075	3,678	32,149	27,922	1,95,811	+ 12,344	2,075	3,678	+ 6,591	92,474	...	90,399	
905	923	9,497	9,606	77,394	+ 9,358	905	923	+ 7,530	23,294	...	22,389	
3,314	927	555	11,660	42,719	+ 3,407	3,314	927	− 834	23,186	...	19,872	
1,210	730	1,009	6,576	35,372	+ 1,903	1,210	730	+ 53	18,565	...	17,355	
1,958	1,223	365	30,529	1,04,963	+ 4,324	1,958	1,223	+ 1,143	31,054	...	29,096	
300	47	157	3,459	13,705	+ 546	300	47	+ 199	1,111	...	811	
615	628	150	5,853	17,103	+ 1,077	615	628	− 166	15,841	...	15,215	
865	26	1,221	2,468	17,580	+ 1,039	865	26	+ 148	865	1,600	1,600	
560	143	1,340	3,782	19,310	− 453	560	143	− 1,156	3,721	...	3,161	
3,782	2,624	467	17,962	73,729	+ 13,994	3,782	2,624	+ 7,588	66,526	...	62,744	
1,303	844	...	5,569	22,355	+ 5,511	1,303	844	+ 3 164	21,431	...	20,128	
274	274	270	8,047	24,939	+ 2,539	274	274	+ 1,991	13,708	...	13,434	
167	199	5,160	17,100	49,594	— 3,987	167	199	— 3,353	5,000	...	4,833	
848	1,345	82,485	23,658	2,11,442	- 3,508	848	1,345	− 5,501	35,559	30,000	64,711	
217	221	...	2,735	12,129	+ 1,585	217	221	+ 1,147	5,591	...	5,374	
543	554	6,491	14,252	48,902	+ 3,293	513	554	+ 2,196	13,976	...	13,433	
2,190	397	6,168	6,353	66,812	+ 4,686	2,190	397	+ 1,999	9,375	...	7,185	
2,320	321	19,279	46,098	1,03,174	+ 46,327	2,320	321	+ 44,186	8,610	...	6,290	
...	...	250	71,709	1,05,604	— 4,935	..	...	— 4,935	...	30,000	30,000	
313	271	4,091	12,914	51,774	— 4,644	313	271	— 5,228	6,864	...	6,551	
12,348	10,144	64,190	88,127	3,63,384	+ 14,024	12,348	10,141	— 8,468	2,31,317	...	2,18,969	
3,519	639	13,182	21,323	1,58,435	+ 3,367	3,519	639	+ 791	15,066	...	11,547	
3,272	2,481	4,156	18,560	1,20,029	— 9,086	3,272	2,481	— 14,839	62,843	...	59,571	
2,558	1,999	4,087	11,955	1,06,211	+ 10,407	2,558	1,999	+ 5,850	45,720	...	43,162	
13,271	12,580	25,783	38,015	2,03 807	+ 32,580	13,271	12,580	+ 6,738	3,17,797	...	3,04,526	
645	80	4,402	23,846	62,078	+ 4,023	645	89	+ 3,289	2,375	15,000	16,730	
30,437	24,077	1,00,427	90,982	6,24,580	− 11,017	30,437	24,077	— 65,531	5,88,245	50,000	6,07,898	
...	200	63,632	3,072	95,662	+ 2,377	...	200	+ 2,177	...	35,000	35,000	
1,601	184	6,558	59..	35,547	+ 600	1,601	184	— 1,185	5,000	...	3,399	
1,810	1,846	8,069	2,01,229	3,15,446	+ 8,776	1,810	1,846	+ 5,120	46,583	...	44,778	
110	49	1,035	3,298	12,152	+ 47	110	49	— 112	1,246	...	1,136	
1,030	316	7,958	17,741	76,054	+ 11,875	1,030	316	+ 10,529	8,144	...	7,114	

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 20TH DECEMBER 1912.

RESOLUTION—No. 1837M.

READ—

The Reports from the Commissioners of Divisions on the working of Municipalities in the Bengal Presidency (except Calcutta) during the year 1911-12.

THE reports have been prepared for the Presidency as it stands after 1st April 1912, and therefore though the figures for divisions and for individual municipalities can be usefully compared with those of previous years, the Provincial figures throw little light on the general question of municipal progress. A perusal of the reports leaves the impression that, while municipal administration in Bengal has achieved a very considerable and creditable amount of success, it has not kept pace with the progress that has been so noticeable in other directions in the last few years. Generally, the rate-payers seem to have been rather apathetic, and, where a keen interest has been displayed, party spirit has often taken the place of that public spirit which is so essential to real municipal self-government. It is however gratifying, to observe that some of the large municipalities—Howrah, Cossipore-Chitpur, Dacca, Darjeeling, Kurseong and others—have shown great energy in grappling with the problems presented to them, and considerable appreciation of the true ideals of municipal administration, but the majority have not shown any great anxiety to improve their present condition, have often too readily accepted the usual plea of poverty, and have shown a disposition to wait till improvements are forced upon them. A hopeful sign is the increasing extent to which Municipal Commissioners recognize that their duties and responsibilities are not confined to attendance at meetings; while spasmodic interference with the working of the municipal machine may often do more harm than good, the willingness of Municipal Commissioners to give their services freely to the municipality under an organized system of division of the work of supervision can only lead to good results. Sanitation is the chief work of municipalities, and, largely owing to liberal grants from Government, very considerable progress has been made in the improvement of the urban water-supply in the last few years and many municipalities have undertaken costly schemes of surface drainage; the influence of such works on the public health and convenience cannot be overestimated, and His Excellency trusts that every municipality will endeavour to provide itself with a pure water-supply and, wherever practicable, with an efficient drainage system. These are undoubtedly the two most important requirements of sanitation in the province, but they do not by any means exhaust its demands. There are constant complaints from all the divisions that the present system of conservancy leaves much to be desired. Inadequate attention is given to the cleansing of drains and tanks, jungle-cutting, and the filling-up of insanitary hollows, and the demand is growing for the supervision and inspection of food-supplies and the conditions under which they are sold. The great drawback hitherto has been the lack of a trained executive agency for general sanitation, but steps have now been taken to provide a service of Health Officers and Sanitary Inspectors for employment in municipalities, and it is hoped that Municipal Commissioners will welcome the opportunity of obtaining a trained sanitary agency which will undoubtedly be more efficient and will probably be very little more expensive. Even after sanitation has been provided for, there is a wide scope for the further extension of municipal activities, and the only practical limits are those

imposed by financial considerations. The general scale of municipal taxation throughout the province is by no means excessive, and is lower than that which prevails in other provinces ; the percentage of rate-payers to the municipal population is also low, and it is reported that the burden is not always equitably distributed. The first essential is a fair distribution of the incidence of municipal taxation, and experience has shown that this can best be effected by an assessment of a carefully selected officer whose work the Commissioners are willing to accept, unless very good reasons are shown for interference in particular cases. Equally important is the organization of an efficient Collection Department ; when the rates that it is considered reasonable to levy from individuals have been fixed, there is no reason why the collections should not be made punctually and in full, and there should be but little scope for arrears or remissions. There is little doubt that these measures would considerably improve the financial condition of many of the municipalities without any increase in the present rates, while there would still remain in many cases a reasonable margin for further taxation. The advantages of efficient municipal administration are local, and if the people concerned desire these advantages they must be prepared to pay for them ; it is not reasonable for them to expect that these advantages should be secured to them at the expense of the general tax-payer.

2. The reconstitution of the province from the 1st April 1912 has resulted in a decrease of 19 in the total number of municipalities in Bengal ; 54 out of the 130 referred to in last year's resolution have been transferred to the new province of Bihar and Orissa, while 35 previously in Eastern Bengal and Assam are now within the boundaries of this Presidency. No new municipalities were established during the year, but a proposal to constitute a municipality at Bhola is at present under consideration.

3. *Results of elections held during the year.*—The elective system was extended during the year to Sonamukhi in Bankura, Kamarhati in 24-Parganas and Chakdah in Nadia. There were general elections held in 24 municipalities, and a fair amount of interest was taken in them by the rate-payers ; the percentage of attendance of voters in Western Bengal varied from 80 to 27, but it must be remembered that the percentage of rate-payers to population in the whole province was only 15·9, while it is reported that, in the Presidency Division, only 66 per cent. of the rate-payers pay not less than 6 annas a quarter, which is the minimum rate necessary to qualify for a vote. The elections at Barisal were declared invalid by the District Magistrate, owing to certain irregularities in the poll.

4. *Number of meetings and attendance of Commissioners.*—The total number of meetings held was 1,980 against 1,879 in the previous year. Of these 146 had to be adjourned owing to there being no quorum. Eight municipalities—Sonamukhi, Ramjibanpur, Rajpur, Garulia, Kandi, Basirhat, Cox's Bazar and Jalpaiguri—failed to hold 12 meetings in the year, while in Suri, Ranagha , Kushtia, Jangipur, Khulna, Mymensingh, Comilla and Pabna the interest in municipal affairs, as judged by the attendance of Municipal Commissioners at meeting, was not very great. On the other hand, in 72 municipalities the average attendance was over 50 per cent. and at North Barrackpore, Bhatpara, Baduria and Patuakali three-quarters of the Commissioners attended every meeting.

5. *Number of rate-payers.*—The total number of rate-payers rose from 311,798 to 312,338. and the percentage of rate-payers to population was 15·9. The percentage was lowest in Titagarh (3·5), Garulia (5·2), Bhatpara (5·9), Bhadreswar (6·2), Garden Reach (8·8) and Narayanganj (8·9). The low percentage in Narayanganj, one of the most advanced and thriving municipalities in the province, is explained by the presence in the town of a large number of factory labourers whose rates are paid by their employers. The decrease of 494 rate-payers in Kamarhati was mainly due to the discontinuance of the former practice of counting owners of arable holdings as separate rate-payers. In the Bhadreswar Municipality, the number of rate-payers fell from 2,455 to 1,525, but the decrease has not been explained.

6. *Assessment and taxation.*—In 37 municipalities and in certain wards of the Bhadreswar, South Dum-Dum, South Barrackpore and Rampur Boalia Municipalities the rate on holdings is the principal form of taxation.

In 70 municipalities and in the remaining portions of the four municipalities mentioned above a tax on persons was in force. In addition latrine-fees were levied in 92 municipalities. a water-rate in 14 and a lighting-rate in 4 The average incidence of taxation per head of population for the whole province was Re. 1-14-8 as compared with Re. 1-12-7 durmg 1910-11, the increase being shared by all the divisions. Omitting the hill municipalities of Darjeeling and Kurseong where the incidence was Rs. 8-3-7 and Rs. 4-15-4, respectively, it varied from Rs. 4-15-3 in the Cossipore-Chitpur Municipality to annas 4-4 in Debhatta. The Presidency Division, where the greatest demand for a progressive municipal administration might be expected, still shows the lowest incidence of taxation though it has risen from Re. 1-7-6 to Re. 1-10-1, and many municipalities appear to regard municipal improvement as too expensive a luxury.

7. *Revision of assessments.*—A general or partial revision was made in 82 municipalities, with noticeably satisfactory results in the following instances :—

	Increase of revenue.
	Rs.
Howrah	17,282
Budge-Budge	12,880
Dacca	8,621
South Suburban	7,560
Tollyganj	5,450
Darjeeling	4,900
Narayanganj	4,684
Maniktala	3,778
Cossipore-Chitpur	3,412
Dinajpur	3,173
Burdwan	3,040

In the Midnapore Municipality the assessment was found to be insufficient and inequitable, and after the close of the year an order has been passed under section 111A of the Bengal Municipal Act, 1884, requiring the municipality to revise and amend the assessment. At the request of the Municipal Commissioners a Sub-Deputy Collector has been deputed for the work.

8. *Collections.*—The percentage of total collections on current demand was 97·8 compared with 94·7 in the previous year. The improvement was common to all divisions and it was most marked in the Dacca and Rajshahi Divisions where 102·4 and 97·6 per cent. were collected as against 88·3 and 90·5 per cent., respectively, in 1910-11. Of individual municipalities those showing the best results were Khirpai (117·2), Raniganj (114·06), Dacca (108·7), Halisahar (106·2) and Patuakhali (105·0). The Garulia Municipality succeeded in collecting the entire amount of its demand, and showed neither remissions nor outstandings at the close of the year. Twenty-one municipalities against 13 in 1910-11 were able to show collections of cent. per cent. and over, while in the Debhatta, Hooghly-Chinsura, Rampur Boalia, Chandrakona and South Suburban Municipalities, the collections declined by about 72, 22, 15, 14 and 12 per cent., respectively. The percentage of total remissions on current demand rose from 3·0 to 4·1 and the Provincial figure was greatly exceeded in the Garden Reach (37·5), Dhulian (25·4), Halisahar (19·3) and Burdwan (15·4) Municipalities. Though the outstanding balances in Dacca and Burdwan declined by Rs. 32,694 and Rs. 11,294, respectively, they still amounted to Rs. 20,803 and Rs. 17,928 at the end of the year. Large outstanding balances were also shown by the municipalities of Hooghly-Chinsura (Rs. 18,656), Mymensingh (Rs. 17,177) and Maniktala (Rs. 11,516), and ten municipalities showed unrecovered balances of Rs. 5,000 or more. Attention is again invited to the following remarks made by the Government of Bengal in paragraph 7 of its Resolution reviewing the reports for 1910-11 :—

"With municipal revenues made up, as they are, of a multitude of petty items, it cannot be too strongly insisted upon that the only hope of efficient collections is promptitude in realising what can be paid, and the writing off

forthwith of what is irrecoverable; the accumulation of heavy arrears upon the books impedes the administration at every turn, and it is well worth while to employ a temporary special staff if the accounts can thereby be brought up to date. It is hoped that the matter will receive the special attention of all concerned."

9. *Income and Expenditure.*—The total receipts of the municipalities in the province including the opening balances amounted to Rs. 78,08,730 as compared with Rs. 75,31,496. The increase occurred chiefly under the following heads :—

	Rs.
Opening balance	53,105
Municipal rates and taxes	2,48,325
Sources other than taxation, loans and advances	56,373

The total disbursements amounted to Rs. 59,76,731 as against Rs. 60,77,206 in the previous year. There was a decrease of Rs. 3,60,242 under the head " Extraordinary and Debt " while increased expenditure was incurred under the heads " Public health and convenience " (Rs. 1,84,265), " Miscellaneous " (Rs. 38,892) and " General administration and collection charges " (Rs. 21,894).

10. *Closing balances.*—The closing balances rose from Rs. 14,54,290 to Rs. 18,31,999. The largest balances were held by Howrah (Rs. 4,40,446). Hooghly-Chinsura (Rs. 1,57,768) and Burdwan (Rs. 1,10,126). The increase in Burdwan was due to abnormal receipts by way of contributions on account of drainage scheme. In Hooghly-Chinsura it was due to non-payment of money owing for the water-works.

11. *Income (Rs. 63,54,253).*—The total income of the year excluding that under the heads of " Opening balance " and " Extraordinary and Debt " amounted to Rs. 50,85,013 showing an increase of Rs. 1,67,756 over the figures of the preceding year. Details of the main items of revenue are given below.

12. *Taxes on houses and lands (Rs. 14,23,662).*—Under this head there was an increase of Rs. 1,29,221, of which Rs. 54,637 was due to collection of large arrears in Dacca and Rs. 36,183 to better collections and the revision of assessments in Garden Reach.

13. *Tolls on roads and ferries (Rs. 88,194).*—This source of revenue becomes every year of less and less importance to municipalities. The receipts fluctuate from year to year, but the tendency on the whole is downward chiefly owing to the improvement of communications and increased facilities for railway and steamer traffic.

14. *Water-rate (Rs. 5,08,616).*—This rate was levied in 14 municipalities and the total receipts showed an increase of Rs. 65,483. The increase at Dacca (Rs. 27,516), however, was only nominal as the rate was only in force for a portion of the previous year. The settlement of their dispute with the Port Commissioners has enabled the Garden Reach Municipality to show an increase of Rs. 14,378. The only other large increase was in Maniktala where the enhancement of the rate from the second quarter and the assessment of new and improved holdings resulted in an increase of Rs. 10,086, but a portion of this was illegally levied and will have to be refunded. As the water-rate is a direct payment for benefit received, it should in all cases be sufficient to fully pay the cost of the water-works up-keep and loan charges leaving the general tax free for general sanitation and improvement.

15. *Lighting rate (Rs. 1,55,677).*—The rate is levied only in the four municipalities of Howrah, Cossipore-Chitpur, Maniktala and Darjeeling. The receipts under this head rose by Rs. 8,344. The Darjeeling Municipality has credited the receipts from this source amounting to Rs. 45,397 to the head " Electric light installation " and these have been shown in column 35(*b*) of Form II headed " Other fees."

16. *Conservancy (including scavenging and latrine rates (Rs. 9,48,624).*—The income under this head shows an increase of Rs. 39,975 mainly in the Dacca Division (Rs. 21,872). The receipts from the sale of night-soil and the disposal of refuse and street sweepings are still very small

(Rs. 2,323) and are slightly lower than in the previous year. In other provinces some municipalities make a considerable revenue from this source and even allowing for the difference of conditions it does not seem that the municipalities in this province have yet realised the agricultural value of this refuse and the possibility of increasing their income from this source. In Eastern Bengal the receipts are not shown separately, but this should be done in future.

17. *Tax on persons according to their circumstances and property and the tax on professions and trades.*—The receipts from the tax on persons increased from Rs. 3,69,094 to Rs. 3,70,376, while those from the tax on professions and trades declined from Rs. 57,659 to Rs. 57,110. The variations were slight and call for no remarks.

18. *Receipts under Hackney Carriage Act (Rs. 15,046).*—Fifty-three municipalities as compared with 51 in the previous year derived an income under this head, the aggregate amount showing an inprovement of Rs. 2,294 over the revenue of the previous year. The municipalities of Kamarhati, Halisahar and Kishorganj against which receipts were shown in the preceding year derived no income from this source during the year under review.

19. *Prevention of cruelty to animals.*—The fines realised under Act I (B. C.) of 1869 or Act XI of 1890 and credited to municipal funds in the Burdwan and Presidency Divisions amounted to Rs. 4,313. Fines realized in Howrah were made over to a special committee and those in the district of Darjeeling to the Society for the prevention of cruelty to animals working in that district. Under the orders of the Government of India the arrangements under which the municipalities in Eastern Bengal enjoy the income from this source have been made permanent and these receipts are not specified in the divisional reports.

20. *Grants from Provincial and Local Funds and contributions from private individuals. (Rs. 7,05,550).*—The receipts under this head show a decline of Rs. 48,378. The most noticeable grants made by Government during the year were to the municipalities of Howrah (Rs. 2,50,000 for the extension of the water-supply), Hooghly-Chinsura (Rs. 50,000 for water-supply), Dacca (Rs. 40,000 for the improvement of the conservancy tramway line and for the improvement of the pathways giving access to private privies), Chittagong (Rs. 20,000 for general improvement), Midnapore (Rs. 11,907 for education), South Suburban (Rs. 11,700) for water-supply), Serampore (Rs. 10,000 for water-supply), Bhatpara (Rs. 10,000 for drainage), Jessore (Rs. 10,000 for water-supply), Chandpur (Rs. 8,180 for the old bazar water-works), Ranaghat (Rs. 7,000 for drainage) and Comilla (Rs. 7,000 for the survey of the town). There were few striking instances of private liberality during the year, but the following deserve special mention :—Rai Jyot Kumar Mukharji Bahadur made a donation of Rs. 35,000 towards the water-supply scheme at Uttarpara and the Maharajadhiraja of Burdwan contributed Rs. 10,000 for the drainage scheme at Burdwan. The Midnapore Municipality received Rs. 13,669 from the King Edward Memorial Fund for the construction of a new ward of the Pierce Hospital. In the Kotrung Municipality Babu Kristo Nath Mukharji of Barrackpore is reported to have erected a *pucca* bathing *ghât* at Shiotala at a cost of Rs. 25,000 for the use of the public.

21. *Expenditure—Office and collection establishment (Rs. 3,30,082).*—The total expenditure under this head showed an increase of Rs. 16,433. The percentage calculated on the total ordinary expenditure was highest in Taki (25·3), Nalchiti, Debhata and Bazitpur following with 22·3, 22·1 and 21·1, respectively. The high percentage in Taki is due to the cost of the assessment of the municipality carried out during the year. It is satisfactory that the percentage in the new municipality of Dhulian has been further reduced to 13·7 from 18·5 in the previous year and 39·7 in 1909-10.

22. *Prevention of fire (Rs. 59,073) :*—As in the preceding year 23 municipalities showed expenditure under this head, that incurred by Howrah (Rs. 21,481), Cossipore-Chitpur (Rs. 28,420), Maniktala (Rs. 2,824) and Garden Reach (Rs. 4,707) representing the amount contributed towards the maintenance of the Metropolitan Fire Brigade. In comparison with the expenditure of the previous year the expenditure showed an increase of Rs. 10,492.

23. *Lighting (Rs. 2,79,603).*—The expenditure under this head showed a small increase of Rs. 2,519. As in the previous year the municipalities of North Barrackpore, Taki, Birnagar, Chakdah and Debhatta did not incur any outlay at all on this important branch of administration, and although the attention of the local officers was drawn to the same omission in the last resolution no explanation has been offered. The South Barrackpore Municipality which spent a small amount under this head in the previous year did not spend anything in 1911-12. The lighting is reported to be defective in many municipalities and complaints are specially made regarding Bankura and Hooghly-Chinsura. The matter is one that directly affects the convenience and safety of the inhabitants and it is hoped that all municipalities will pay greater attention to it in future.

24. *Water-supply. (Rs. 6,35,870).*—The expenditure under this head rose by Rs. 1,70,822 and the bulk of the increase (Rs. 1,53,781) occurred under the head "Capital outlay." The outlay under the head "Establishment, repairs, etc.," declined in the Dacca and Rajshahi Divisions. The most important scheme undertaken is the extension and improvement of the water-supply of Howrah which is now estimated to cost Rs. 16,97,162. Government promised to contribute Rs. 5,00,000 and half of the contribution was paid during the year. The Jessore water-supply scheme is expected to be completed during the current year. At Narayanganj the Municipal Commissioners have recently erected a second pump, for which a project amounting to Rs. 25,000 was sanctioned by the late Government of Eastern Bengal and Assam. The Mymensingh water-works were improved at a cost of Rs. 60,303 by the installation of a new engine and a boiler and the construction of a third sand filter-bed. The work in connection with the water-supply schemes at Hooghly-Chinsura, Serampore, Perojpur and Khulna was in progress, while schemes for Uttarpara and for the extension of the Narayanganj water-supply to the east side of the river Lakhya were under preparation during the year. A regular system of water-works has been initiated at Chandpur for which the Government has recently sanctioned a loan of Rs. 15,000. The Barisal water-works to which Government has largely contributed were opened during the year, but they were not completed owing to the failure to collect Rs. 8,000 out of the promised local subscriptions. The Sanitary Engineer reports that the works will be a failure unless they are completed in accordance with the scheme, and it is incumbent on the municipality to rouse sufficient public spirit to prevent this catastrophe. A scheme for water-supply at Nator on what is known as the "Faridpur system" is under the consideration of the Municipal Commissioners.

The reports show that there is a danger of municipalities overlooking the limitations of a water-supply scheme. After completion the works require constant and skilled supervision, and it is most wasteful to stint the expenditure on up-keep or employ a cheap supervising agency. But a greater danger is a disregard of the limit of the capacity of the pumping plant or filter beds ; a scheme designed to deliver a fixed maximum of gallons cannot be forced to deliver more without endangering all the works. The commonest form of improvidence in this direction is a too liberal grant of unmetered house-connections with the consequent inevitable waste of water, and Mymensingh and Dacca have both experienced trouble in this way. The provision of a meter in all house-connections as provided for in the model rules is a most important safeguard againt waste and enables the benefits of a water-supply to be far more wide reaching than they can possibily be when so much of the water is wasted by the comparatively small number of fortunate people who obtain house-connections.

25. *Drainage (Rs. 2,82,507).*—The total capital outlay declined from Rs. 2,33,651 to Rs. 1,65,933, while the expenditure on account of establishment, repairs, etc., rose from Rs. 1,15,636 to Rs. 1,16,574. The Municipality of Howrah incurred the largest capital expenditure, viz., Rs. 59,358. Schemes were under consideration at Dacca, Mymensingh and Suri. Drainage projects for Ranaghat and Kushtia have been sanctioned and the work will be commenced shortly. Administrative approval of Government was conveyed to the Katwa drainage scheme and to the combined drainage and water-supply scheme for Bankura. The detailed plans and estimates

for the latter have since been sanctioned. The Baruipur scheme and the second portion of the Bhatpara scheme were completed during the year under review, and the Burdwan Municipality has taken up the work in connection with the drainage of the town according to a modified scheme costing Rs. 1,50,000. The drainage work of the Serampore Municipality will be taken up as soon as the water-supply scheme is completed, while the undertaking at Hooghly-Chinsura has been postponed indefinitely in view of the large expenditure on the water-works now in progress. The Baranagar Municipality completed its drainage with the exception of the outfall channel and the sluice at the mouth of the Dantia khal. The municipalities connected with the Bagjolla khal project are considering a revised scheme. In this connection the following remarks of the Commissioner of the Presidency Division are of interest :—

" No work of importance under this head was carried out in the districts of Jessore and Khulna. The district reports do not show that the municipalities in these two districts, and the smaller ones in the other districts, made any systematic effort to carry out drainage schemes. Their resources are limited ; and unless they make a genuine effort to expand their income by increased taxation they cannot expect to undertake any expensive scheme of improvement. It may be said generally of the mufassal municipalities that the prevailing tendency is to keep down taxation as low as possible, and the natural consequence is that though many of them have long been in existence very few have done much to effect any real sanitary improvement."

26. *Conservancy (including road-cleaning and road-watering) and latrines (Rs. 14,59,739).*—The expenditure under this head shows an increase of Rs. 1,03,914. It rose in 66 municipalities, the most noticeable increase being in Dacca (Rs. 63,194) and Howrah (Rs. 22,397). The increase in the former was due to improvements to the conservancy tramway line. The difficulties in the way of efficient conservancy are great and this branch of administration is weak in most municipalities, special complaints being made in Hooghly-Chinsura, Krishnagar, Bankura, Berhampore and Dacca where the difficulties are specially great. It is in the matter of conservancy that the utility of trained Sanitary Inspectors will be most apparent, and it may be anticipated that as soon as these are ready for employment a general advance will be made in conservancy arrangements which will be much appreciated by the rate-payers.

27. *Hospitals and dispensaries (Rs. 2,88,204).*—The expenditure under this head declined in all the divisions, the total decrease being Rs. 85,093. It rose in 39 municipalities only, while in the rest it was either stationary or showed a decrease. The decrease was most marked in Burdwan, viz., Rs. 42,107, but it was mainly due to the fact that in the previous year the municipality contributed a sum of Rs. 40,000 towards the construction of the new Fraser Hospital which raised its medical expenditure abnormally. In other Municipalities the decrease was due either to less expenditure on the construction of new buildings or to an adjustment of accounts during the year. The provision of local medical aid is one of the duties of local bodies, and there is no reason to suppose that the decrease in expenditure is due to a decrease in local needs or to private charity taking the place of municipal subventions. The advance in the standard of medical requirements must involve increased expenditure and economy on hospitals and dispensaries must act very hardly on the poorer inhabitants of the municipalities and cannot be without its effect on the general health of the towns.

28. *Plague and other epidemic disease charges (Rs. 17,705).*—The expenditure under this head was incurred only in the Burdwan and Presidency Divisions. It rose in the former but fell in the latter, resulting in a net decrease of Rs. 2,588. The increase in the Burdwan Division was chiefly due to an outbreak of plague in Burdwan town.

29. *Public works (Rs. 7,97,025).*—The expenditure under this head showed an increase of Rs. 18,429 over the figures of the previous year. The increase occurred under all the sub-heads except " Buildings" under which the expenditure fell from Rs. 96,389 to Rs. 61,839. In 33 municipalities in the province the percentage borne by the outlay on public works on the total ordinary expenditure was 25 per cent. or more, and the rate varied from 54·7

in the Dhulian Municipality to 2·2 in Kurseong. It was unduly small in Garulia (4·4), Ramjibanpur (5·4) and Suri (5·7). The condition of the roads in Berhampore and Krishnagar is reported to be unsatisfactory.

30. *Public instructions (Rs. 1,59,023).*—The total expenditure rose by Rs. 5,150 as compared with the previous year, the increase being common to all the divisions except Rajshahi. The ratio of expenditure on primary education to the total ordinary income of the municipalities in the Burdwan and Presidency Divisions and of the municipalities of Darjeeling and Kurseong varied from 12·6 in Debhatta to ·78 in Darjeeling. Of these 30 municipalities spent less than 3·2 per cent. of their ordinary income on primary education.

31. *Loans.*—Forty municipalities were in debt at the close of the year and their total indebtedness, after deducting Rs. 4,909, the amount of the sinking fund investments of the Burdwan Municipality on account of loans raised in the open market, was Rs. 40,08,654. The largest outstanding liabilities were those of Howrah (Rs. 21,09,452), Darjeeling (Rs. 7,19,081), Dacca (Rs. 3,35,359), and Narayanganj (Rs. 1,53,686). Twelve municipalities received loans during the year, namely, Darjeeling (Rs. 1,43,000 for the construction of bazar barracks and for water-supply and drainage), Howrah (Rs. 35,000 for the extension of the water-works), Jessore (Rs. 30,000 for water-supply), Narayanganj (Rs. 25,000 for water-works), Dacca (Rs. 20,000 for the improvement of the conservancy tramway line), Ranaghat (Rs. 16,000 for drainage), Baranagar (Rs. 15,000 for drainage), Garulia (Rs. 10,000 for drainage), Budge-Budge (Rs. 5,000 for the extension of the trenching-ground), Khulna (Rs. 5,000 for water-supply), Maheshpur (Rs. 1,250 for water-supply) and Bansberia (Rs. 1,200 for the construction of office buildings).

32. On 31st March 1912, 58 municipalities in the Burdwan and Presidency Divisions together with Darjeeling and Kurseong in the Rajshahi Division had outstanding liabilities on account of unpaid bills and unfinished works amounting to Rs. 71,267 which represented 2·8 per cent. of their current demand. In four municipalities, viz., Kamarhati, Baduria, Satkhira and Vishnupur, the outstanding liabilities exceeded the closing balance.

33. *Audit of accounts and embezzlement.*—Embezzlements were detected in the municipalities of South Suburban, Nadia, Bhadreswar and Kotechandpur. No case of misappropriation has been reported from the Eastern Bengal divisions.

34. *Howrah.*—The record of the Howrah Municipality during the year has been one of great progress. The ordinary revenue of the year was Rs. 8,87,728 and the collections amounted to 99·84 of the net current demand leaving a total outstanding balance of Rs. 3,333 only at the close of the year. The ordinary expenditure was Rs. 7,99,028 leaving a surplus of revenue over expenditure of Rs. 88,700. The outstanding debt is Rs. 21,09,452, and the municipality is committed to improvement schemes which will absorb the growing revenues for some time. The extension of the water-works at a cost of nearly 17 lakhs is in progress and will provide for an immediate increase of supply from $1\frac{3}{4}$ to 5 million gallons with an ultimate supply of 8 million gallons. The surface drainage scheme is progressing and will eventually cost 19 lakhs, while the sewerage scheme, which must be undertaken as soon as the municipality has finished the water-supply and drainage, will cost 20 lakhs. Much no doubt remains to be done and the cleanliness of Howrah is of great importance to Calcutta, but great credit is due to the Commissioners for the work already done and they have shown that they fully realise their responsibility and are prepared to grapple with the difficulties. An application has been made to Government to extend certain sections of the Calcutta Municipal Act to Howrah to enable the Commissioners to deal with the evils that have been experienced in Calcutta. Road repair which has been somewhat neglected in the past has now been taken up systematically and the Commissioners have decided to light the town with electricity in future.

35. The general record of the year's municipal administration is reviewed by the Divisional Commissioners and there are no very striking features. In the Burdwan Division, Burdwan and Midnapore are again unfavourably mentioned as the worst administered towns in the division and Hooghly-Chinsura and Bankura have both very great room for improvement while in

Uttarpara party feeling still exists to a deplorable extent. The assessment at Midnapore is being revised by a especially selected officer and the probable increase of income should be followed by very considerably increased efficiency. In the Presidency Division most of the advanced municipalities conducted their affairs with credit to themselves, but the Maniktala, South Suburban and Krishnagar Municipalities leave very much to be desired and the administration in Taki, Nadia and Debhatta was much hampered by the existence of strong party feeling. In the Dacca Division Narayanganj has enhanced its reputation for efficient management, but Barisal seems likely to get into financial difficulties unless a more careful and reasonable system of administration is adopted. In the Rajshahi Division, Darjeeling, Kurseong, Dinajpur and Bogra have been well administered, and the municipalities in the Chittagong Division are reported to be satisfactory. All the Commissioners of Divisions are impressed by the languid interest taken generally in the affairs of the smaller municipalities and by the influence of the fear of unpopularity in retarding sanitary improvement.

36. Under Government circular No. 2T.—M., dated the 20th April 1910, the municipalities of Burdwan, Howarh, Cossipore-Chitpur and Maniktala were allowed a free hand in framing their budgets according to their discretion. The manner in which these municipalities utilised the concession during the year under review has not been reported by the Commissioners concerned, although a special notice of the matter in future reports was specifically enjoined in the Resolution for 1910-11.

37. The acknowledgments of Government are due to the following gentlemen whose names have been mentioned in the reports of the Divisional Commissioners for the good work done by them :—

BURDWAN DIVISION.

Mr. C. F. Payne, I.C.S., Chairman, Howrah Municipality.
Babu Mahendra Nath Bhattacharji, Vice-Chairman, Howrah Municipality.
„ Debendra Nath Sarkar, Chairman, Burdwan Municipality.
Mr. E. M. Mannooch, Chairman, Asansol Municipality.
Babu Dolgobinda Chatarji, Vice-Chairman, Asansol Municipality.
Mr. J. R. Wylde, Municipal Commissioner, ditto.
Babu Durga Ram Bose, Chairman, Tamluk Municipality.
„ Rajendra Lal Adhikari, Vice-Chairman, Chandrakona Municipality.
„ Jogendra Nath Mukharji, Chairman, Ramjibanpur Municipality.
Rai Mahendra Chandra Mitra Bahadur, Chairman, Hooghly-Chinsura Municipality.
Babu Gokul Nath Sen, Vice-Chairman, Hooghly-Chinsura Municipality.
„ Pramatha Nath Mukharji, Vice-Chairman, Serampore Municipality.
„ Chuni Lal Chatarji, Vice-Chairman, Uttarpara Municipality.
„ Debendra Nath Mukharji, Baidyabati.
Mr. D. B. Watt, Chairman, Bhadreswar Municipality.
Babu Bhut Nath Banarji, Vice-Chairman, Bhadreswar Municipality.
„ Joti Prosad Banarji, Chairman, Kotrung Municipality.
„ Abinash Chandra Pal, Vice-Chairman, Kotrung Municipality.
„ Bipin Bihari De, Vice-Chairman, Bansberia Municipality.

PRESIDENCY DIVISION.

Rai Kripa Nath Datta Bahadur, Chairman, Cossipore-Chitpur Municipality.
Mr. W. Cuthbert, Chairman, Baranagar Municipality.
„ T. Burns, Chairman, Titagarh Municipality.
„ D. Mudie, Chairman, Bhatpara Municipality.
Babu Keshab Lal Ray Chaudhuri, Chairman, Jessore Municipality.
„ Hari Nath Mazumdar, Chairman, Satkhira Municipality.

DACCA DIVISION.

The Chairman, Narayanganj Municipality.
Babu Nishi Kanta Ghosh, Chairman, Mymensingh Municipality.
Rai Charu Chandra Chaudhury Bahadur, Chairman, Sherpur Municipality.
Babu Chandra Kishor Kar, Chairman, Bazitpur Municipality.
The Chairman and the Vice-Chairman, Tangail Municipality.
The Chairman and the Vice-Chairman, Faridpur Municipality.
The Hon'ble Nawab Khawaja Muhammad Yusuf, Chairman, Dacca Municipality.

CHITTAGONG DIVISION.

Nawab Saiyid Hossam Haider Chaudhuri, Khan Bahadur, Chairman, Comilla Municipality.
Babu Satish Chandra Ray, Vice-Chairman, Comilla Municipality.
Mr. Takle, Chairman, Brahmanbaria Municipality.
„ Arbuthnot, Chairman, Chandpur Municipality.

RAJSHAHI DIVISION.

Dr. Muhammad Muzammal, Vice-Chairman, Rangpur Municipality.
Rai Rajani Kanta Mazumdar Bahadur, Chairman, Bogra Municipality.
Babu Hari Mohan Singh, Chairman, Dinajpur Municipality.

By order of the Governor in Council,

J. DONALD,

Offg. Secretary to the Government of Bengal.

Nos. 23-24 M.

COPY forwarded to the Commissioner of the Burdwan / Presidency Division for information. His attention is invited to paragraph 36 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

Nos. 25-27 M.

COPY forwarded to the Commissioner of the Dacca / Chittagong / Rajshahi Division for information. His attention is invited to paragraph 16 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

CIRCULAR No. 1 M.

COPY, with copies of the above endorsements, forwarded to all District Officers for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers and Municipal Commissioners.

CIRCULAR No. 2 M.

COPY forwarded to all Departments of this Government for information.

No. 28 M.

COPY forwarded to the Accountant-General, Bengal, for information.

No. 29 M.

COPY forwarded to the Director of Public Instruction, Bengal, for information.

No. 30 M.

COPY forwarded to the Inspector-General of Civil Hospitals, Bengal, for information.

No. 31 M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

No. 32 M.

COPY forwarded to the Secretary, Sanitary Board, Bengal, for information.

No. 33 M.

COPY forwarded to the Inspector-General of Police for information.

By order of the Governor in Council,

S. K. SAWDAY,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 3rd January 1913.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1911-12.

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1912.*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(h) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of official's present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
BURDWAN DIVISION.																	
Burdwan	1	Burdwan	Act III (B.C.) of 1884.	38,691	2	5	15	22	2	20	3	19	28	3	21·5	66·31	62·5
	2	Kalna		8,121	...	5	10	15	1	14	...	15	36	...	...	50·	50·74
	3	Katwa		7,220	...	4	8	12	1	11	...	12	21	...	23·8	53·67	51·19
	4	Dainhat		5,618	...	4	8	12	...	12	...	12	14	...	71·42	52·9	52·9
	5	Raniganj		16,398	...	4	8	12	...	12	4	8	19	...	...	50·4	50·4
	6	Asansol		17,984	7	5	...	12	7	5	7	5	22	...	48	70·	57·2
			Total ...	94,032	9	27	49	85	11	74	14	71	140	3	...	...	...
Birbhum	7	Suri	Act III (B.C.) of 1884.	8,692	3	2	11	16	3	13	1	15	20	8	20·23	28·84	30·13
Bankura	8	Bankura	Act III (B.C.) of 1884.	21,133	3	1	8	12	3	9	1	11	21	1	42·8	48·1	46·8
	9	Vishnupur		19,155	...	4	8	12	1	11	...	12	16	4	·5	46·3	46·8
	10	Sonamukhi		13,448	...	3	6	9	1	8	...	9	7	...	85·7	64·3	68·5
			Total ...	53,736	3	8	22	33	5	28	1	32	44	5	...	...	...
Midnapore	11	Midnapore	Act III (B.C.) of 1884.	33,138	2	4	12	18	3	15	2	16	18	...	37·0	63·3	59·2
	12	Tamluk		7,872	2	2	8	12	3	9	...	12	21	...	68·25	55·02	58·3
	13	Ghatal		14,537	...	5	10	15	1	14	...	15	19	2	31·59	41·72	41·05
	14	Chandrakona		9,315	...	4	8	12	...	12	...	12	22	1	...	59·04	59·04
	15	Ramjibanpur		10,265	...	3	6	9	...	9	...	9	10	...	...	53·33	53·33
	16	Khirpai		4,995	...	3	6	9	...	9	...	9	15	...	50·	57·3	57·3
	17	Kharar		9,493	...	5	10	15	...	15	...	15	20	4	56·2	57·8	57·8
			Total ...	89,615	4	26	60	90	7	83	2	88	125	7	...	...	...
Hooghly	18	Hooghly-Chinsura	Act III (B.C.) of 1884.	29,383	2	4	12	18	3	15	2	16	16	...	9·37	64·23	73·6
	19	Serampore		44,451	1	5	12	18	1	17	3	15	18	...	38·8	66·6	67·9
	20	Uttarpara		7,036	...	6	6	12	...	12	...	12	13	...	...	57·6	57·6
	21	Baidyabati		17,174	...	4	8	12	...	12	1	11	26	...	...	67·3	67·3
	22	Bhadreswar		15,150	...	4	8	12	...	12	3	9	21	2	...	41·26	41·26
	23	Kotrung		5,944	...	3	6	9	...	9	...	9	17	1	...	64·7	64·7
	24	Bansberia		6,473	...	3	6	9	...	9	...	9	14	...	...	61·11	61·11
	25	Arambagh		8,281	2	8	...	10	3	7	...	10	18	...	74·07	64·28	67·21
			Total ...	133,892	5	37	58	100	7	93	9	91	143	3	...	...	...
Howrah	26	Howrah	Act III (B.C.) of 1884.	179,018	5	5	20	30	4	26	7	23	24	...	71·8	59·4	61·1
	27	Bally		18,662	...	7	14	21	...	21	5	16	28	2	...	43·02	43·02
			Total ...	197,680	5	12	34	51	4	47	12	39	52	2	...	...	...
			Divisional Total ...	577,647	29	112	234	375	37	338	39	336	524	28	...	...	...
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	Act IB (B.C.) of 1884.	47,012	...	4	8	12	2	10	2	10	37	...	53	68·1	65·8
	29	Maniktala		53,675	...	4	8	12	2	10	2	10	33	...	61·5	65·5	72·7
	30	Baranagar		25,889	...	3	6	9	1	8	2	7	23	...	73·9	73·3	73·4
	31	Kamarhati		18,004	...	4	8	12	1	11	2	10	12	...	58·3	72·5	70·1
	32	South Suburban		28,083	...	3	7	10	1	9	...	10	23	...	2·6	67	70
	33	Tollyganj		18,626	...	3	6	9	1	8	1	8	13	...	38·4	66·6	70·9
	34	Garden Reach		44,918	...	12	...	12	2	10	5	7	14	...	46·4	71·4	67·2
	35	Rajpur		11,609	...	6	12	18	1	17	...	18	10	1	3·03	53·5	56·5
	36	Baruipur		5,376	...	3	6	9	1	8	...	9	18	2	...	49·3	49·3
	37	Jainagar		9,247	...	4	8	12	...	12	...	12	21	7	...	...	50
	38	South Dum-Dum		12,882	...	3	6	9	...	9	1	8	14	...	78·5	63·3	65·07
	39	North Dum-Dum		5,046	...	3	6	9	1	8	...	9	13	...	7·1	57	54·1
	40	South Barrackpore.		14,849	...	4	8	12	4	8	...	12	20	...	19·5	40·5	60
	41	Panihati		11,118	...	3	7	10	2	8	...	10	16	...	90·6	60·1	66·2
	42	Titagarh		45,159	...	10	...	10	1	9	7	3	14	...	50	62·2	61·2
	43	North Barrackpore.		16,105	...	5	10	15	...	15	...	15	15	1	...	78·5	78·5
	44	Garulia		11,582	...	10	...	10	2	8	4	6	10	1	90	47·5	56
	45	Barasat		8,794	...	6	12	18	3	15	...	18	17	2	1·5	5·8	40
	46	Naihati		18,218	...	3	6	9	3	6	2	7	12	...	97·2	62·2	74
	47	Halisahar		13,454	...	4	8	12	1	11	1	11	18	3	1	4	46
	48	Bhatpara		50,426	...	15	...	15	...	15	8	7	14	...	...	79·6	79·6
	49	Gobordanga		5,072	...	3	6	9	...	9	...	9	15	...	...	52·2	52·2
	50	Basirhat		18,332	...	5	10	15	...	15	...	15	11	...	...	53·3	53·3
	51	Baduria		13,685	...	4	8	12	...	12	...	12	16	3	...	75	75
	52	Taki		5,203	...	3	6	9	...	9	...	9	14	1	...	47·6	47·6
	53	Budge-Budge		17,982	...	9	...	9	...	9	4	5	12	...	...	55	55
			Total ...	527,346	...	136	162	298	29	269	41	257	435	21	...	...	...
Nadia	54	Krishnagar	Act III (B.C.) of 1884.	23,475	5	2	14	21	5	16	2	19	43	...	24·6	51	45·4
	55	Santipur		26,703	...	5	10	15	1	14	...	15	20	1	...	64	64
	56	Ranaghat		9,850	...	6	12	18	3	15	...	18	15	1	33·3	37·9	37·4
	57	Nadia		12,480	1	3	8	12	1	11	...	12	19	6	47·3	73·6	71·4
	58	Kushtia		6,095	1	3	8	12	1	11	1	11	12	2	33·3	38·6	38·2
	59	Kumarkhali		3,769	...	5	10	15	1	14	...	13	21	...	...	51·4	51·4
	60	Meherpur		5,961	1	2	6	9	1	8	...	9	12	...	...	51·8	51·8
	61	Birnagar		2,654	...	4	8	12	...	12	...	12	14	...	...	41·6	41·6
	62	Chakdah		4,931	2	3	8	13*	2	11	...	13	18	2	68·7	60·2	61·5
			Total ...	95,918	10	33	84	127	15	112	3	124	44	12	...	...	...

* Includes official Chairman.

FORM No. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1912*—continued.

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of official's present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*concluded.*																	
Murshidabad	63	Berhampore	Act III (B.C.) of 1884.	26,142	2	6	17	25	4	21	4	21	18	2	31·9	61·3	56·6
	64	Murshidabad		12,669	1	4	10	15	1	14	1	14	16	6	...	50·8	47·5
	65	Azimganj		12,327	...	7	8	15	...	15	...	15	19	4	...	42·06	42·06
	66	Jangipur		11,408	...	6	12	18	1	17	1	17	25	6	28	38	37
	67	Kandi		12,638	1	4	6	11[a]	1	10	...	11	10	2	80	43·6	50·9
	68	Dhulian		8,298	...	9	...	9	...	9	...	9	25	4	...	52·4	52·4
			Total	83,482	4	36	53	93	7	86	6	87	113	24	...	...	...
Jessore	69	Jessore	Act III (B.C.) of 1884.	8,880	2	4	12	18	5	13	2	16	17	...	34	48·4	44·4
	70	Kotchandpur		8,077	...	4	6	10	1	9	1	9	16	1	81·2	62·2	48·07
	71	Maheshpur		4,215	1	4	10	15	1	14	...	15	21	9	20	55	52·6
			Total	21,172	3	12	28	43	7	36	3	40	54	10	...	...	...
Khulna	72	Khulna	Act III (B.C.) of 1884.	12,993	2	3	10	15	2	13	...	15	18	...	83·3	32·3	37
	73	Satkhira		10,909	...	4	8	12	...	12	...	12	15	...	...	58·3	58·3
	74	Debhatta		5,296	...	12	...	12	...	12	...	12	19	...	...	60·5	60·5
			Total	29,198	2	19	18	39	2	37	...	39	52	...	...	...	...
			Divisional Total	757,116	19	236	345	600	60	540	53	547	798	67	...	...	...
DACCA DIVISION.																	
Dacca	75	Dacca	Act III (B.C.) of 1864.	108,152	3	4	14	21	4	17	4	17	15	...	23·2	58·8	51·4
	76	Narayanganj		27,876	...	4	8	12	...	12	4	8	18	1	...	55·0	55·0
			Total	136,028	3	8	22	33	4	29	8	25	33	1	...	...	...
Mymensingh	77	Mymensingh	Act III (B.C.) of 1884.	19,853	2	4	12	18	2	16	2	16	18	2	27·7	41·3	39·8
	78	Mucktagacha		6,555	...	3	6	9	...	9	...	9	18	...	...	50·0	50·0
	79	Jamalpur		21,109	1	4	10	15	2	13	1	14	15	1	65·3	56·4	57·3
	80	Sherpur		15,591	...	4	8	12	1	11	...	12	32	6	15·3	50·3	47·4
	81	Kishorganj		18,026	...	5	10	15	1	14	1	14	19	3	...	40·7	40·7
	82	Bazitpur		10,833	...	3	6	9	1	8	...	9	26	2	...	50·4	50·4
	83	Netrokona		13,740	1	15	...	16	2	14	...	16	13	1	65·3	42·3	45·1
	84	Tangail		16,362	1	4	10	15	3	12	1	14	28	6	45·3	43·3	43·3
			Total	122,069	5	42	62	109	12	97	5	104	169	21	...	...	...
Faridpur	85	Faridpur	Act III (B.C.) of 1884.	13,131	2	4	12	18	5	13	1	17	15	...	20·0	56·9	47·7
	86	Madaripur		19,073	...	4	8	12	...	12	...	12	18	...	...	50·4	50·4
			Total	32,204	2	8	20	30	5	25	1	29	33	...	...	...	...
Bakarganj	87	Barisal	Act III (B.C.) of 1884	22,473	1	4	10	15	1	14	3	12	21	2	60·7	30·0	58·7
	88	Nalchiti		1,953	2	7	...	9	2	7	...	9	30	...	88·3	40·9	51·4
	89	Jhalakati		5,979	2	7	...	9	2	7	...	9	22	3	65·9	33·1	40·4
	90	Pirojpur		11,996	1	10	...	11	1	10	...	11	22	...	86·3	60·0	62·8
	91	Patuakhali		6,217	1	9	...	10	3	7	1	9	15	...	80·0	72·3	74·6
			Total	48,618	7	37	10	54	9	45	4	50	110	5	...	...	...
			Divisional Total	338,919	17	95	114	226	30	196	18	208	345	27	...	...	...
CHITTAGONG DIVISION.																	
Chittagong	92	Chittagong		28,766	2	4	12	18	2	16	3	15	13	...	53·3	63·7	62·88
	93	Cox's Bazar		4,378	4	9	...	13	3	10	...	13	9	...	74·07	56·44	60·68
			Total	33,144	6	13	12	31	5	26	3	28	22	...	...	...	...
Tippera	94	Comilla	Act III (B.C.) of 1884.	22,692	1	5	12	18	2	16	1	17	19	4	47·0	38·3	39·7
	95	Brahmanbaria		22,295	...	4	8	12	1	11	...	12	15	...	73·0	58·7	60·0
	96	Chandpur		12,717	1	2	6	9	1	8	3	6	19	...	78·94	58·54	60·81
			Total	57,704	2	11	26	39	4	35	4	35	53	4	...	...	...
Noakhali	97	Noakhali	Act III (B.C.) of 1884.	7,009	2		8	12	3	9	2	10	15	...	53·3	40·0	53·3
			Divisional Total	97,857	10	26	46	82	12	70	9	73	90	4	...	...	...

[a] Includes official Chairman.

FORM No. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1912*—concluded.

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	Bengal Act III of 1884	23,406	2	5	14	21	7	14	2	19	16	1	45·6	45·6	45·6
	99	Nator		8,251	...	6	12	18	2	16	1	17	16	2	6·9	50·2	56·2
			Total	31,657	2	11	26	39	9	30	3	36	32	3	...	...	...
Dinajpur	100	Dinajpur	Act III (B.C.) of 1884	16,945	1	4	10	15	4	11	1	14	31	4	40·47	64·5	58·09
Jalpaiguri	101	Jalpaiguri	Act III (B.C.) of 1884	11,469	3	3	10	16	5	11	4	12	10	...	42	49	47
Darjeeling	102	Darjeeling	Act III (B.C.) of 1884	17,027	4	21	...	25	4	21	20	5	20	...	38·75	43·8	43
	103	Kurseong		5,580	2	8	2	12	3	9	8	4	16	...	54·1	58·3	57·2
			Total	22,607	6	29	2	37	7	30	28	9	36	...	...	...	...
Rangpur	104	Rangpur	Act III (B.C.) of 1884	16,429	1	5	12	18	1	17	1	17	13	1	4·7	36·3	41·02
Bogra	105	Bogra	Act III (B.C.) of 1884	9,113	3	2	10	15	3	12	...	15	13	1	19·9	36·15	46·15
	106	Sherpur		4,088	...	4	8	12	1	11	...	12	26	8	2·7	37·5	40·2
			Total	13,201	3	6	18	27	4	23	...	27	39	9	...	...	...
Pabna	107	Pabna	Act III (B.C.) of 1884	19,274	2	4	12	18	3	15	...	18	13	2	43·5	38·9	39·7
	108	Serajganj		24,777	...	6	12	18	...	18	...	18	17	...	...	41·1	41·1
			Total	44,051	2	10	24	36	3	33	...	36	30	2	...	...	...
Malda	109	English Bazar	Act III (B.C.) of 1884	14,322	3	3	12	18	3	15	...	18	15	1	31·1	54·2	50·4
	110	Old Malda		3,750	2	2	8	12	2	10	...	12	12	...	·7	49·3	50
	111	Nawabganj		23,322	...	12	...	12	1	11	...	12	15	...	86·7	58·2	60·6
			Total	41,394	5	17	20	42	6	36	...	42	42	1	...	...	...
			Divisional Total	196,753	23	85	122	230	39	191	37	193	223	20	...	...	...
			GRAND TOTAL	1,968,392	98	554	861	1,513	178	1,335	156	1,357	1,980	146	...	...	...
			GRAND TOTAL FOR 1910-11	1,966,961	92	577	837	1,506	192	1,314	152	1,354	1,879	138	...	...	...

FORM No. II.

STATEMENT SHOWING THE INCOME

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1911-12.

FORM NO. II.—*Statement showing the Income of*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES (1)—Octroi. (a) Class I. (Articles of food or drink for men or animals.)	(b) Class II. (Animals for slaughter.)	(c) Class II. (Fuel, lighting and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BURDWAN DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	96,342	...	...	...	...	...	...	...	...	...	...	46,481	6,733	1,776	3,579	29,320	...
	2	Kalna	6,140	...	...	...	...	...	...	...	...	...	...	289	4,345	388	...	...	...
	3	Katwa	4,500	...	...	...	...	...	...	...	...	...	...	129	848	61	...	...	...
	4	Dainhat	1,054	...	...	...	...	...	...	...	...	...	...	9	441	...	...	...	...
	5	Raniganj	3,563	...	...	...	...	...	...	...	...	...	...	15,277	1,349	382	...	...	...
	6	Asansol	7,614	...	...	...	...	...	...	...	...	...	...	24,670	1,151	539	...	...	...
		Total	1,19,213	...	...	...	...	...	...	...	...	...	...	86,855	14,867	3,146	3,579	29,320	...
Birbhum	7	Suri	2,973	...	...	...	...	...	...	...	...	...	...	1,498	827	179	...	...	...
Bankura	8	Bankura	32,205	...	...	...	...	...	...	...	...	...	...	1,781	2,503	106	...	...	...
	9	Vishnupur	2,439	...	...	...	...	...	...	...	...	...	...	168	816	13	...	...	...
	10	Sonamukhi	2,607	...	...	...	...	...	...	...	...	...	...	107	773	34	...	...	...
		Total	37,251	...	...	...	...	...	...	...	...	...	...	2,056	4,092	153	...	...	...
Midnapore	11	Midnapore	5,005	...	...	...	...	...	...	...	...	...	...	20,061	5,612	517	...	...	...
	12	Tamluk	1,586	...	...	...	...	...	...	...	...	...	...	489	465	43	66	...	...
	13	Ghatal	653	...	...	...	...	...	...	...	...	...	...	235	1,176	95	24	...	...
	14	Chandrakona	1,494	...	...	...	...	...	...	...	...	...	...	26	1,199	...	...	...	...
	15	Ramjibanpur	720	...	...	...	...	...	...	...	...	...	...	32	824	...	...	...	...
	16	Khirpai	407	...	...	...	...	...	...	...	...	...	...	33	895	...	...	...	...
	17	Kharrar	1,623	...	...	...	...	...	...	...	...	...	...	2	1,661	...	...	...	...
		Total	11,487	...	...	...	...	...	...	...	...	...	...	20,878	12,832	655	90	...	...
Hooghly	18	Hooghly-Chinsura	57,703	...	...	...	...	...	...	...	...	...	...	24,352	5,349	738	4,410	...	...
	19	Serampore	97,546	...	...	...	...	...	...	...	...	...	...	34,950	1,737	1,457	8,150	...	...
	20	Uttarpara	11,309	...	...	...	...	...	...	...	...	...	...	8,399	1,393	366	1,500	...	...
	21	Baidyabati	8,530	...	...	...	...	...	...	...	...	...	...	9,844	5,993	1,394	316	...	...
	22	Bhadreswar	14,260	...	...	...	...	...	...	...	...	...	...	13,561	1,004	234	...	...	...
	23	Kotrung	3,069	...	...	...	...	...	...	...	...	...	...	4,068	199	2,891	...	...	...
	24	Bansberia	3,181	...	...	...	...	...	...	...	...	...	...	315	426	233	...	...	...
	25	Arambagh	1,088	...	...	...	...	...	...	...	...	...	...	611	777	114	...	...	...
		Total	1,96,686	...	...	...	...	...	...	...	...	...	...	96,100	16,878	7,427	14,376	...	...
Howrah	26	Howrah	1,71,360	...	...	...	...	...	...	...	...	...	...	2,80,271	16,086	2,442	...	2,10,532	89,920
	27	Bally	8,151	...	...	...	...	...	...	...	...	...	...	20,138	823	1,015	854	...	...
		Total	1,79,511	...	...	...	...	...	...	...	...	...	...	3,00,409	16,909	3,457	854	2,10,532	89,920
		Divisional Total	5,47,121	...	...	...	...	...	...	...	...	...	...	5,07,796	65,405	15,017	18,829	2,39,852	89,920
PRESIDENCY DIVISION.																			
24-Parganas	28	Cossipore-Chitpur	31,756	...	...	...	...	...	...	...	...	...	...	1,02,872	4,192	943	...	40,708	40,582
	29	Maniktala	27,922	...	...	...	...	...	...	...	...	...	...	56,125	12,114	5,028	...	35,374	4,087
	30	Baranagar	9,606	...	...	...	...	...	...	...	...	...	...	20,562	2,888	445	952	...	...
	31	Kamarhati	4,809	...	...	...	...	...	...	...	...	...	...	10,752	481	384	...	...	...
	32	South Suburban	11,660	...	...	...	...	...	...	...	...	...	...	16,413	1,732	3,087	...	2,456	...
	33	Tollyganj	6,576	...	...	...	...	...	...	...	...	...	...	13,424	1,920	3,858	...	4,891	...
	34	Garden Reach	30,529	...	...	...	...	...	...	...	...	...	...	68,314	3,022	2,031	...	27,588	...
	35	Rajpur	3,459	...	...	...	...	...	...	...	...	...	...	66	1,121	191	...	...	...
	36	Baruipur	5,853	...	...	...	...	...	...	...	...	...	...	259	1,503	31	...	...	...
	37	Jainagar	2,962	...	...	...	...	...	...	...	...	...	...	100	1,265	150	...	...	...
	38	South Dum-Dum	15,757	...	...	...	...	...	...	...	...	...	...	4,648	2,340	335	...	2,048	...
	39	North Dum-Dum	1,277	...	...	...	...	...	...	...	...	...	...	125	4,104	15	...	...	...
	40	South Barrackpore	2,868	...	...	...	...	...	...	...	...	...	...	2,433	998	544	...	...	...
	41	Panihati	3,782	...	...	...	...	...	...	...	...	...	...	326	821	108	...	...	...
	42	Titagarh	17,262	...	...	...	...	...	...	...	...	...	...	23,745	891	504	...	...	...
	43	North Barrackpore	2,015	...	...	...	...	...	...	...	...	...	...	900	628	615	316	...	...
	44	Garulia	5,569	...	...	...	...	...	...	...	...	...	...	7,227	1 6	504	...	...	...
	45	Barasat	8,047	...	...	...	...	...	...	...	...	...	...	532	5,845	31	...	...	...
	46	Naihati	17,100	...	...	...	...	...	...	...	...	...	...	983	750	209	2,040	...	...
	47	Halisahar	844	...	...	...	...	...	...	...	...	...	...	2,123	841	108	240	...	...
	48	Bhatpara	23,658	...	...	...	...	...	...	...	...	...	...	27,898	996	1,855	1,320	...	...
	49	Gobordanga	3,920	...	...	...	...	...	...	...	...	...	...	122	319	25	...	...	...
	50	Basirhat	2,735	...	...	...	...	...	...	...	...	...	...	694	841	237	...	...	...
	51	Baduria	32	...	...	...	...	...	...	...	...	...	...	48	1,164	22	...	...	...
	52	Taki	956	...	...	...	...	...	...	...	...	...	...	92	96	...	...	...	...
	53	Budge-Budge	14,262	...	...	...	...	...	...	...	...	...	...	29,985	346	75	...	...	...
		Total	2,55,906	...	...	...	...	...	...	...	...	...	...	3,90,768	51,395	21,335	4,868	1,13,065	44,669

the Municipalities in the Bengal Presidency during the year ending 31st March 1912.

AND TAXES.				REALISATIONS UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.										
	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim-tax, etc., in as many columns as may be necessary.)					From other sources (to be specified in detail in as many columns as may be necessary).													Other fees (to be specified in detail in as many columns as may be necessary)		
Conservancy (including scavenging and latrine-rates.	Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates.)	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	From burning ghâts and burial grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,618	...	189	1,03,696	427	455	19	...	...	...	...	901	3,197	4	731	6,193	173	829	...	70	800	...
3,947	4,812	208	13,989	238	126	4	...	...	...	...	368	75	40	18	...	...	...	...	1,445	...	16
2,280	4,970	3	8,291	236	...	...	...	...	...	...	236	94	41	118	...	...	...	...	1,200	...	...
579	2,584	11	3,624	491	...	5	...	...	...	...	496	203	9	...	...	...	...	...	175	...	...
2,751	...	42	19,801	570	78	2	...	...	...	...	650	107	139	...	...	...	75	...	...	167	...
12,013	...	24	38,397	753	227	5	...	...	...	...	985	...	...	...	...	...	2,264	...	...	...	7
42,188	12,366	477	1,92,798	2,715	886	35	...	...	...	...	3,636	3,676	233	867	6,193	173	3,158	...	2,890	967	23
4,412	5,584	12	12,512	515	138	...	...	...	...	...	653	80	30	225	...	...	910	...	...	...	...
3,444	8,833	60	16,697	305	113	4	174	...	...	...	596	5	13	116	...	170	2,551	...	...	...	...
1,742	6,744	56	9,539	241	...	2	...	...	...	...	243	1,025	4	32	...	...	1,050	...	5	...	...
...	5,101	7	6,022	118	...	...	...	...	...	...	118	69	...	...	...	...	...	...	...	...	...
5,156	20,678	123	32,258	664	113	6	174	...	...	...	957	1,099	17	148	...	170	3,601	...	5	...	...
15,758	...	479	42,127	506	495	8	...	...	...	...	1,009	750	5	13	13,870	972	398	...	299	17	59
2,754	3,191	43	7,051	69	...	35	...	...	...	...	104	88	149	...	...	...	3,352	...	...	20	...
...	5,647	157	7,334	78	...	9	...	...	...	...	87	699	20	...	...	...	...	...	...	...	...
...	2,329	64	3,618	98	...	...	...	...	...	...	98	606	104	...	...	...	...	...	...	...	...
...	2,124	21	3,001	103	...	...	...	...	...	...	103	560	...	...	...	...	...	...	...	...	...
...	2,004	8	2,940	131	...	7	...	...	...	...	138	161	15	...	...	3	...	...	...	...	...
...	3,081	150	4,894	76	...	4	...	...	...	...	80	159	...	...	...	...	...	...	...	...	...
18,512	18,376	622	70,965	1,061	495	63	...	...	...	...	1,619	3,023	293	13	13,870	975	3,750	...	299	37	59
13,063	...	98	48,010	396	572	19	...	...	...	...	987	188	256	...	...	...	...	...	...	80	...
17,672	...	441	64,407	688	267	16	...	...	...	...	971	386	31	...	...	6	2,662	...	...	...	53
4,803	...	147	16,608	188	142	6	...	...	...	...	336	82	...	...	...	...	...	...	...	...	...
5,514	...	6	23,067	100	13	12	...	...	...	...	125	173	46	...	...	...	51	...	761	...	...
5,252	466	53	20,570	316	48	3	...	...	...	...	367	...	59	1,583	...	...	25	...	150	5	...
1,590	...	...	8,748	47	...	6	...	...	...	...	53	...	7	4	...	...	...	...	...	...	...
...	3,228	14	4,216	137	...	6	...	...	...	...	143	...	...	...	...	...	...	...	3,153	...	...
1,353	2,950	34	5,839	90	...	5	...	...	11	...	106	344	...	...	...	...	...	...	...	...	...
49,247	6,644	793	1,91,465	1,962	1,012	73	...	...	11	...	3,088	1,173	399	1,587	...	6	2,738	...	4,064	85	53
1,91,641	...	1,345	7,92,237	1,407	1,384	81	8,262	20	...	...	11,154	5,328	...	...	...	...	19,161	10,130	...	613	11,384
10,262	...	36	33,128	183	11	5	...	...	...	...	199	134	270	36	...	...	...	...	87	...	...
2,01,903	...	1,381	8,25,365	1,590	1,395	86	8,262	20	...	...	11,353	5,462	270	36	...	...	19,161	10 130	87	613	11,384
3,21,418	63,648	3,403	13,25,363	8,507	4,069	263	8,436	20	11	...	21,306	14,513	1,242	2,876	20,063	1,324	33,318	10,130	7,345	1,702	11,519
42,627	...	997	2,32,921	730	268	31	20,500	...	...	...	21,529	2,899	2	4,462	...	...	150	...	300	...	...
31,357	...	1,957	1,46,042	582	1,924	22	3,833	...	...	...	6,361	369	...	6,181	...	...	125	...	...	...	...
20,018	...	117	44,982	433	212	22	...	...	...	...	667	1,947	1,069	204	...	...	...	...	100	...	...
7,894	...	71	19,582	297	...	9	...	...	...	...	306	276	233	15	...	...	211	...	48	...	333
4,724	...	40	28,452	200	134	57	...	...	...	...	391	48	65	255	...	...	...	...	2,148	72	360
4,412	...	159	28,664	626	369	23	...	...	...	...	1,018	842	6	1,584	...	...	284	125	...	...	...
23,379	...	2,580	1,26,915	422	499	38	374	...	...	...	1,333	194	15	90	...	...	75	...	76	...	120
2,038	5,293	148	8,857	31	134	3	...	...	...	...	168	75	136	33	...	...	25	...	...	...	...
1,752	3,672	101	7,318	153	111	3	...	...	...	...	267	9	3	...	...	...	25	...	174	...	...
1,657	3,928	14	7,114	202	...	19	...	...	...	...	221	157	...	...	...	2	...	...	110	...	2
2,775	4,041	13	16,200	285	163	5	...	...	...	...	433	24	...	...	...	...	52	...	...	26	300
596	1,838	3	6,591	131	49	...	...	...	...	...	180	8	1	...	...	...	...	...	...	...	...
4,031	3,135	2	11,143	433	171	6	...	...	...	...	610	91	17	2	...	...	...	...	570	...	...
4,311	6,564	33	12,263	362	60	7	...	...	...	...	429	18	27	...	...	...	50	...	721	...	...
19,356	...	35	44,531	103	68	7	...	...	...	...	178	297	...	71	...	...	856	...	599	275	...
5,481	6,388	11	14,339	365	105	2	...	...	...	...	472	47	...	3	...	...	50	...	92	...	400
6,634	...	14	14,552	168	...	2	...	...	...	...	170	498	1	170	...	...	...	...	108	...	...
1,299	3,130	31	10,868	311	72	12	...	...	...	...	395	100	46	...	...	...	797	...	...	...	...
5,435	9,625	1	19,043	384	61	14	...	...	...	...	459	402	16	...	...	...	...	...	...	56	...
3,743	5,107	52	12,214	112	...	5	...	...	...	...	117	54	5	...	...	...	506	...	...	...	7
12,056	...	73	44,198	741	...	14	...	...	...	...	755	12	1	1,131	...	...	100	...	352	175	350
...	3,285	8	3,559	96	...	19	...	...	...	...	115	...	14	...	...	...	...	...	...	...	...
1,234	4,375	48	7,429	148	...	28	...	...	...	...	176	13	5	...	...	...	41	...	...	...	...
247	4,144	18	5,843	256	...	10	...	...	...	...	266	19	...	...	...	...	18	...	...	...	...
...	2,161	27	2,376	37	...	12	...	...	...	...	49	40	...	3	...	...	5	...	...	...	...
4,584	...	18	35,008	67	...	43	...	...	...	...	110	177	...	1,813	...	...	50	...	67	...	...
2,11,547	66,686	6,571	9,10,904	7,655	4,400	413	24,707	...	...	...	37,175	8,616	1,662	16,017	...	2	3,420	125	5,465	604	1,872

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).								
				Interest on investments.					From Government.			From local funds.			From other sources.		
			Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
BURDWAN DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan ...	371	...	835	1,678	...	14,781	1,280	60	...	...	...	...	12,497	...	...	13,837
	2	Kalna ...	105	177	70	...	...	1,946	...	...	...	...	...	...	30	...	...	30
	3	Katwa ...	34	...	...	...	...	1,487	200	...	55	...	...	400	...	...	272	927
	4	Dainhat ...	9	...	...	...	...	396	...	...	...	...	...	600	...	...	132	732
	5	Raniganj ...	79	...	...	...	...	567	250	...	180	...	...	100	...	...	523	1,053
	6	Asansol ...	162	...	...	...	...	2,423	...	...	...	...	...	...	530	...	...	530
		Total ...	760	177	905	1,578	...	21,600	1,730	60	235	...	...	1,100	13,057	...	927	17,109
Birbhum	7	Suri	72	...	...	6	...	1,323	...	...	571	...	...	1,000	...	...	828	2,399
Bankura	8	Bankura ...	377	...	...	...	...	3,232	160	...	1,430	...	...	900	...	...	183	2,673
	9	Vishnupur ...	26	...	...	...	...	2,142	...	...	120	...	...	200	200	...	152	672
	10	Sonamukhi ...	13	...	...	...	...	82	...	...	...	...	...	240	...	...	20	260
		Total ...	416	...	...	...	...	5,456	160	...	1,550	...	...	1,340	200	...	355	3,605
Midnapore	11	Midnapore ...	416	...	1,843	3,130	...	21,778	500	11,907	430	...	250	2,804	...	507	14,552	30,947
	12	Tamluk ...	62	...	...	...	...	3,671	...	...	195	...	...	300	...	...	1,426	1,921
	13	Ghatal ...	14	45	...	...	...	778	...	...	121	...	...	180	1,311	...	127	1,739
	14	Chandrakona ...	231	...	...	...	...	941	...	...	200	...	...	300	...	...	178	678
	15	Ramjibanpur ...	15	52	...	...	...	627	...	...	...	...	...	269	...	...	247	516
	16	Khirpai ...	6	...	...	...	...	185	...	...	...	...	...	90	...	...	13	103
	17	Kharar ...	5	...	...	...	...	164	...	...	...	...	...	240	...	...	140	380
		Total ...	749	97	1,843	3,130	...	28,144	500	11,907	946	...	250	4,180	1,311	507	16,683	36,284
Hooghly	18	Hooghly-Chinsura	608	5,400	...	...	...	6,532	50,600	...	...	10,000	...	...	18,722	...	...	79,322
	19	Serampore ...	522	...	...	...	...	3,660	11,950	...	250	...	...	450	226	...	2,404	15,280
	20	Uttarpara ...	98	...	...	...	...	180	...	...	...	...	...	...	35,000	...	...	35,000
	21	Baidyabati ...	425	85	...	...	...	1,541	...	...	9	...	...	...	50	...	20	79
	22	Bhadreswar ...	456	1,051	...	...	...	3,329	...	...	9	...	...	...	1,024	...	362	1,395
	23	Kotrung ...	86	...	...	...	...	97	300	...	...	24	...	...	...	...	...	324
	24	Bansberia ...	58	...	...	...	...	3,211	300	...	...	100	...	...	...	...	...	400
	25	Arambagh ...	12	...	...	...	...	356	700	...	572	...	...	300	...	...	456	2,028
		Total ...	2,265	6,536	...	...	...	18,906	63,850	...	840	10,124	...	750	55,022	...	3,242	1,33,828
Howrah	26	Howrah ...	10,850	15,406	...	...	...	72,881	2,50,250	...	...	...	...	...	5,076	...	...	2,55,326
	27	Bally	269	...	...	...	...	796	...	...	...	...	...	...	...	...	4	4
		Total ...	11,128	15,406	...	...	...	73,677	2,50,250	...	...	...	...	...	5,076	...	4	2,55,330
		Divisional Total ...	15,390	22,216	2,754	4,714	...	1,49,106	3,16,490	11,967	4,142	10,124	250	8,370	74,666	507	22,039	4,48,555
PRESIDENCY DIVISION—*concld.*																		
24-Parganas	28	Cossipore-Chitpur	3,895	...	...	...	...	11,708	...	...	...	700	...	...	...	...	...	700
	29	Maniktala	1,046	...	...	...	...	7,721	...	...	...	50	...	...	...	...	1,500	1,550
	30	Baranagar ...	206	772	...	...	...	4,298	...	...	...	...	...	...	8	...	...	8
	31	Kamarhati ...	...	...	...	...	...	1,346	...	...	...	...	...	...	1,420	...	...	1,420
	32	South Suburban ...	310	...	...	...	...	3,258	11,700	...	...	240	...	300	150	...	...	12,390
	33	Tollyganj	212	...	...	...	...	3,053	...	...	...	...	...	...	...	...	...	...
	34	Garden Reach ...	200	...	...	...	...	770	...	...	...	...	...	...	20	...	...	20
	35	Rajpur	91	...	...	...	...	360	...	...	...	...	...	300	...	...	37	337
	36	Baruipur	245	...	...	...	...	456	...	...	...	...	...	120	...	...	80	200
	37	Jainagar	86	...	...	...	...	357	...	...	126	...	...	300	...	...	...	426
	38	South Dum-Dum ...	409	...	...	...	...	811	...	...	...	...	...	...	500	...	...	500
	39	North Dum-Dum ...	...	...	...	...	...	9	...	...	...	...	...	120	149	...	9	278
	40	South Barrackpore	407	...	...	...	...	1,087	...	...	...	...	...	324	...	...	...	324
	41	Panihati	125	...	...	...	...	941	...	...	...	...	...	...	100	...	...	100
	42	Titagarh	248	...	...	...	...	2,346	...	...	...	...	...	...	1,800	...	...	1,800
	43	North Barrackpore	166	...	...	...	...	758	...	...	...	...	...	...	...	...	297	297
	44	Garulia	201	...	...	...	...	978	...	...	...	...	...	...	4,085	...	...	4,085
	45	Barasat	74	...	...	52	...	1,069	...	...	93	...	...	120	...	...	...	213
	46	Naihati	194	...	...	...	...	668	...	200	...	...	...	...	36	...	...	236
	47	Halisahar	11	...	...	...	...	583	...	...	...	...	...	...	...	...	45	45
	48	Bhatpara	492	1,449	...	...	...	4,062	10,000	...	...	...	...	...	...	...	...	10,000
	49	Gobordanga ...	20	...	...	...	...	34	...	...	...	...	...	...	...	...	...	...
	50	Basirhat	63	...	...	...	...	122	...	...	55	...	...	120	...	...	3	178
	51	Baduria	12	...	...	...	...	49	...	...	...	...	...	120	...	...	...	120
	52	Taki	31	...	...	...	...	79	...	...	...	...	...	...	...	...	...	...
	53	Budge-Budge ...	83	...	...	...	...	2,190	...	...	...	...	...	...	100	...	940	1,040
		Total ...	8,327	2,221	...	52	...	48,883	21,700	200	274	990	...	1,824	8,118	...	2,911	36,017

in the Bengal Presidency during the year ending 31st March 1912—continued.

MISCELLANEOUS.			EXTRAORDINARY AND DEBT.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
1,806	1,095	2,901	**1,41,116**	...	...	...	18,000	200	13,109	3,387	34,696	1,75,812	2,72,154	2 12 11	3 10 4
46	202	248	**16,581**	...	...	...	...	...	872	149	1,021	17,602	23,742	1 11 6	2 0 6
...	46	46	**10,987**	...	...	...	...	...	1,618	701	2,319	13,306	17,806	1 2 4	1 8 4
80	42	122	**5,370**	...	...	...	...	...	40	226	266	5,636	6,690	0 10 7	0 15 3
...	58	58	**22,129**	...	...	...	...	100	156	1,492	1,748	23,877	27,440	1 3 3	1 5 7
56	446	502	**42,837**	...	...	...	...	...	2,850	187	3,037	45,874	53,488	2 2 1	2 6 1
1,988	1,889	3,877	**2,39,020**	...	...	...	18,000	300	18,645	6,142	43,087	2,82,107	4,01,320	2 0 9	2 6 11
...	23	23	**16,910**	...	...	...	...	...	1,031	387	1,418	18,328	21,301	1 7 0	1 15 1
...	911	911	**24,109**	...	...	...	...	110	3,340	1,069	4,519	28,628	60,833	0 12 7	1 2 3
10	58	68	**12,664**	...	...	...	...	...	1,625	851	2,476	15,140	17,579	0 7 11	0 10 7
...	15	15	**6,497**	...	...	...	...	...	580	139	719	7,216	9,823	0 7 1	0 7 8
10	984	994	**43,270**	...	...	...	...	110	5,545	2,059	7,714	50,984	88,235	0 9 7	0 12 10
1	227	228	**96,089**	...	...	...	...	...	5,006	13,932	18,938	1,15,027	1,20,032	1 4 4	2 14 4
...	128	128	**12,875**	...	...	...	...	...	1,895	795	2,690	15,565	17,150	0 14 4	1 10 2
...	14	14	**9,952**	...	...	...	...	...	...	565	565	10,517	11,170	0 9 8	0 13 2
5	74	79	**5,414**	...	...	...	...	...	420	1,470	1,890	7,304	8,798	0 7 1	0 10 8
...	5	5	**4,252**	...	...	...	...	...	80	49	129	4,381	5,101	0 5 8	0 8 0
...	2	2	**3,368**	...	...	...	...	...	425	54	479	3,847	4,254	0 10 2	0 11 8
...	10	10	**5,528**	...	...	...	...	...	211	...	211	5,739	7,362	0 8 2	0 9 3
6	460	466	**1,37,478**	...	...	...	...	...	8,037	16,865	24,902	1,62,380	1,73,867	0 12 8	1 8 6
...	571	571	**1,35,422**	75,000	...	...	...	...	1,419	719	77,138	2,12,560	2,70,263	1 10 1	4 9 8
194	224	418	**84,736**	...	...	...	...	...	6,222	3,603	9,825	94,561	1,92,107	1 7 2	1 14 6
4	1,445	1,449	**53,573**	...	...	...	...	...	570	37,336	37,906	91,479	1,02,788	2 5 9	7 9 9
519	194	713	**25,525**	...	...	...	...	50	956	1,112	2,118	27,643	36,173	1 5 5	1 7 9
...	110	110	**25,771**	...	...	...	...	...	414	233	647	26,418	40,708	1 5 8	1 11 2
...	5	5	**9,227**	...	...	...	...	...	...	50	50	9,277	12,346	1 7 6	1 8 10
...	131	131	**8,101**	...	1,200	...	...	50	29	932	2,211	10,312	13,493	0 10 5	1 4 0
...	21	21	**8,350**	...	...	...	...	...	401	33	434	8,784	9,842	0 11 3	1 0 1
717	2,701	3,418	**3 50,705**	75,000	1,200	...	...	100	10,011	44,018	1,30,329	4,81,034	6,77,720	1 6 10	2 9 10
2,649	4,401	7,050	**11,38,648**	...	35,000	...	...	...	3,16,951	15,162	3,67,113	15,05,761	16,77,121	4 6 9	6 5 9
433	147	580	**34,707**	...	...	...	...	...	1,574	160	1,734	36,441	44,592	1 12 4	1 13 9
3,082	4,548	7,630	**11,73,355**	...	35,000	...	...	...	3,18,525	15,322	3,68,847	15,42,202	17,21,713	4 2 9	5 14 11
5,803	10,605	16,408	**19,60,738**	75,000	36,200	...	18,000	510	3,61,794	84,793	5,76,297	25,37,035	30,84,156	2 4 8	3 2 4
1,095	3,310	4,405	**2,71,283**	...	...	...	...	...	424	13,323	13,747	2,85,010	3,16,766	4 15 3	5 12 3
5,078	3,211	8,289	**1,69,963**	...	...	...	...	...	7,423	27,539	34,962	2,04,925	2,32,847	2 11 6	3 2 8
79	332	411	**50,366**	...	15,000	...	...	100	1,635	1,819	18,554	68,920	78,526	1 11 9	1 15 1
315	78	393	**22,567**	...	...	...	...	...	1,185	371	1,556	24,123	28,932	1 1 4	1 4 0
...	405	405	**44,898**	...	...	...	...	...	325	2,348	2,673	47,569	59,229	1 0 2	1 9 6
26	182	208	**32,943**	...	...	...	...	...	481	390	871	33,814	40,390	1 8 7	1 12 3
...	3,040	3,040	**1,32,078**	...	...	...	...	...	134	200	334	1,32,412	1,62,941	2 13 2	2 15 0
...	85	85	**9,807**	...	...	...	...	...	...	628	628	10,435	13,894	0 12 2	0 13 6
16	2	18	**8,259**	...	...	...	...	...	...	85	85	8,344	14,197	1 5 7	1 8 2
...	12	12	**8,130**	...	...	...	...	...	...	137	137	8,267	11,229	0 12 5	0 14 0
...	37	37	**17,981**	...	...	...	...	...	62	890	952	18,933	34,690	1 4 1	1 6 4
12	20	32	**7,090**	...	...	...	...	...	188	40	228	7,318	8,595	1 4 10	1 6 2
15	95	110	**13,274**	...	...	...	...	...	290	...	290	13,564	16,432	0 15 0	1 1 11
...	10	10	**13,643**	...	...	...	...	...	500	...	500	14,143	17,925	1 1 7	1 3 7
...	1,427	1,427	**50,282**	...	...	...	...	...	2,500	755	3,255	53,537	71,499	0 15 9	1 1 9
173	8	181	**16,047**	...	...	...	...	...	104	350	454	16,501	18,516	0 14 2	0 15 11
170	44	214	**19,999**	...	10,000	...	...	...	148	160	10,308	30,307	35,876	1 4 1	1 11 7
6	147	153	**12,698**	...	...	...	...	...	...	189	189	12,887	20,934	1 3 9	1 6 7
...	64	64	**20,470**	...	...	...	...	...	4,613	204	4,817	25,287	42,387	1 0 8	1 1 11
...	49	49	**13,008**	...	...	...	...	...	...	60	60	13,068	13,912	0 14 6	0 15 5
15	295	310	**59,325**	15,000	...	...	...	...	13,970	...	28,970	88,295	1,11,953	0 14 0	1 2 9
...	...	...	**3,908**	...	...	...	...	...	200	24	224	4,132	8,052	0 11 10	0 12 3
...	14	14	**7,919**	...	...	...	...	...	48	...	48	7,967	10,702	0 6 7	0 6 10
...	7	7	**6,085**	...	...	...	...	...	...	96	96	6,181	6,213	0 6 7	0 7 1
...	3	3	**2,507**	...	...	...	...	...	...	78	78	2,585	3,541	0 7 2	0 7 8
26	82	108	**38,456**	...	5,000	...	...	...	2,978	...	7,978	46,434	60,686	1 15 1	2 2 2
7,026	12,959	19,985	**10,52,964**	15,000	30,000	...	...	100	37,208	49,686	1,31,994	11,84,958	14,40,864	1 11 3	1 15 11

FORM NO. II.—*Statement showing the Income of the Municipalities*

MUNICIPAL RATES

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	(1)—Octroi. (a) Class I. (Articles of food or drink for men or animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(j) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concluded.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	6,153	...	...	...	...	...	...	...	...	...	...	23,816	4,302	1,303	...	...	...
	55	Santipur	18,869	...	...	...	...	...	...	...	...	...	...	20,811	2,589	1,208	...	...	...
	56	Ranaghat	23,101	...	...	...	...	...	...	...	...	...	...	8,336	869	99	...	...	...
	57	Nadia	4,268	...	...	...	...	...	...	...	...	...	...	6,928	625	89	...	...	...
	58	Kushtia	11,476	...	...	...	...	...	...	...	...	...	...	5,997	1,251	771	...	...	...
	59	Kumarkhali	841	...	...	...	...	...	...	...	...	...	...	145	153	84	...	...	...
	60	Meherpur	874	...	...	...	...	...	...	...	...	...	...	365	319	108	...	...	...
	61	Birnagar	1,010	...	...	...	...	...	...	...	...	...	...	110	264	...	...	...	...
	62	Chakdah	1,418	...	...	...	...	...	...	...	...	...	...	148	1,015	93	...	...	...
		Total	68 010	...	...	...	...	...	...	...	...	...	...	66,656	11,387	3,755	...	...	...
Mursh dabad	63	Berhampore	46,098	...	...	...	...	...	...	...	...	...	...	22,645	3,516	353	1,263	26,386	...
	64	Murshidabad	2,453	...	...	...	...	...	...	...	...	...	...	1,238	1,234	92	1,358	...	...
	65	Ajimganj	4,021*	...	...	...	...	...	...	...	...	...	...	411	3,000	596	1,229	...	...
	66	Jangipur	3,849	...	...	...	...	...	...	...	...	...	...	568	598	24	4,869	...	...
	67	Kandi	3,196	...	...	...	...	...	...	...	...	...	...	317	531	150	...	...	...
	68	Dhulian	917	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total	60,534	...	...	...	...	...	...	...	...	...	...	25,179	8,879	1,215	9,219	26,386	...
Jessore	69	Jessore	71,709	...	...	...	...	...	...	...	...	...	...	10,987	3,320	278	...	...	...
	70	Kotchandpur	1,462	...	...	...	...	...	...	...	...	...	...	35	2,344	38	170	...	...
	71	Maheshpur	532	...	...	...	...	...	...	...	...	...	...	50	177	...	112	...	...
		Total	73,703	...	...	...	...	...	...	...	...	...	...	11,072	5,841	316	282	...	...
Khulna	72	Khulna	12,914	...	...	...	...	...	...	...	...	...	...	3,859	194	651	538	...	...
	73	Satchira	168	...	...	...	...	...	...	...	...	...	...	556	425	50	...	...	...
	74	Debhatta	128	...	...	...	...	...	...	...	...	...	...	22	...	...	22	...	...
		Total	13,210	...	...	...	...	...	...	...	...	...	...	4,437	619	701	560	...	...
		Divisional Total	4,71,363	...	...	...	...	...	...	...	...	...	...	4,98,112	78,121	27,322	14,929	1,39,451	44,669
DACCA DIVISION.																			
Dacca	75	Dacca	62,605	...	...	...	...	...	...	...	...	...	...	1,76,844	8,232	1,850	15,112	51,371	...
	76	Narayanganj	26,020	...	...	...	...	...	...	...	...	...	...	41,758	382	533	7,686	28,661	...
		Total	88,625	...	...	...	...	...	...	...	...	...	...	2,18,602	8,614	2,383	22,798	80,032	...
Mymensingh	77	Mymensingh	39,126	...	...	...	...	...	...	...	...	...	...	3,631	878	86	...	17,078	...
	78	Muktagacha	1,114	...	...	...	...	...	...	...	...	...	...	14	512	330	...	...	...
	79	Jamalpur	3,561	...	...	...	...	...	...	...	...	...	...	612	1,046	643	...	...	...
	80	Sherpur	964	...	...	...	...	...	...	...	...	...	...	170	954	272	...	...	...
	81	Kishorganj	790	...	...	...	...	...	...	...	...	...	...	248	370	161	...	...	...
	82	Bazitpur	26	...	...	...	...	...	...	...	...	...	...	34	7	...	...	...	...
	83	Netrokona	2,030	...	...	...	...	...	...	...	...	...	...	415	68	260	...	...	...
	84	Tangail	3,371	...	...	...	...	...	...	...	...	...	...	520	190	156	900	...	...
		Total	50,982	...	...	...	...	...	...	...	...	...	...	5,644	4,025	1,908	900	17 078	...
Faridpur	85	Faridpur	4,979	...	...	...	...	...	...	...	...	...	...	2,871	423	442	953	...	...
	86	Madaripur	3,168	...	...	...	...	...	...	...	...	...	...	661	...	2,111	1,887	...	...
		Total	8,147	...	...	...	...	...	...	...	...	...	...	3,532	423	2,553	2,840	...	...
Bakarganj	87	Barisal	1,02 983	...	...	...	...	...	...	...	...	...	...	4,254	450	239	2,000	...	...
	88	Nalchiti	776	...	...	...	...	...	...	...	...	...	...	89	...	31	150	...	...
	89	Jhalakati	956	...	...	...	...	...	...	...	...	...	...	26	...	393	560	...	...
	90	Pirojpur	121	...	...	...	...	...	...	...	...	...	...	571	...	85	...	...	...
	91	Patuakhali	776	...	...	...	...	...	...	...	...	...	...	619	...	116	868	...	...
		Total	1,05,612	...	...	...	...	...	...	...	...	...	...	5,559	450	864	3,578	...	...
		Divisional Total	2,53,366	...	...	...	...	...	...	...	...	...	...	2,33,337	13,512	7,708	30,116	97,110	...

Revised figures.

in the Bengal Presidency during the year ending 31st March 1912—continued.

AND TAXES.				REALISATION UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim-tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).												Other fees (to be specified in detail in as many columns as may be necessary).		
Conservancy (including scavenging and latrine rates).	Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	From burning ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	23(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29.	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,041	...	167	41,629	732	466	59	...	...	...	...	1,257	1,554	3,630	57	...	...	45	...	10	...	97
12,504	...	165	37,277	403	172	64	...	...	...	...	639	144	24	...	5,276	...	40	...	108	...	65
4,837	...	18	14,159	172	45	17	...	240	...	...	474	265	396	...	...	...	30	...	...	...	15
5,828	...	21	13,489	265	...	17	...	...	...	...	282	477	...	6	...	6	...	...	105	...	20
3,655	...	47	11,721	182	...	6	...	...	...	...	188	...	93	66	...	...	48	...	11	17	11
2,536	2,973	79	5,970	86	...	8	...	...	...	...	94	42	36	8	...	...	15	...	4	...	...
...	2,513	8	3,313	477	...	5	...	...	...	...	482	...	55	...	...	2	10	...	...	...	...
...	2,654	5	3,033	241	...	1	...	35	...	...	277	339	73	...	...	...	290	...	10	...	...
...	3,061	8	4,325	150	...	3	...	...	...	...	153	43	50	...	...	...	15	...	...	...	...
41,399	14,201	518	1,34,916	2,608	683	180	...	275	...	...	3,746	2,864	4,357	137	5,276	8	493	...	248	17	208
16,215	...	116	70,494	283	444	48	...	...	...	...	775	916	36	...	...	...	170	...	509	...	...
5,892	7,060	3	17,377	1,043	99	7	...	...	...	...	1,149	145	...	...	...	...	538	...	230	...	...
6,237	8,859	51	20,383	1,004	...	8	...	...	...	...	1,012	...	62	...	...	...	...	...	256	...	...
2,426	3,137	1	11,623	581	...	11	...	...	...	...	592	48	...	...	...	...	...	...	1,352	...	...
1,762	6,077	3	8,841	269	...	12	...	...	...	...	281	45	...	14	...	...	...	...	...	...	...
...	3,745	19	3,764	742	...	23	...	...	...	...	765	26	10	9	...	...	...	...	...	...	...
32,533	28,878	193	1,32,482	3,922	543	109	...	...	...	...	4,574	1,180	108	23	...	...	708	...	2,347	...	...
5,504	...	21	20,110	701	170	15	...	38	...	...	924	278	55	...	...	...	57	...	252	...	...
749	3,162	79	6,577	253	44	12	...	...	...	...	309	185	...	...	...	...	27	...	13	...	5
...	1,946	10	2,295	167	...	2	...	...	...	...	169	...	22	...	...	...	...	...	...	...	...
6,253	5,108	110	28,982	1,121	214	29	...	38	...	...	1,402	463	77	...	...	...	84	...	265	...	5
6,494	5,986	150	17,872	434	103	12	...	124	...	...	673	748	149	111	...	293	25	...	...	...	...
1,589	5,261	187	8,038	759	27	15	...	...	...	1	802	237	...	...	...	...	57	...	...	...	...
...	1,396	3	1,443	123	...	10	...	...	...	...	133	15	4	...	...	...	...	...	...	...	...
8,083	12,643	340	27,383	1,316	130	37	...	124	...	1	1,608	970	123	111	...	293	82	...	...	...	...
2,99,815	1,24,516	7,732	12,34,667	16,622	5,970	768	24,707	437	...	1	48,505	14,093	6,327	16,288	5,276	308	4,787	125	8,325	621	2,085
70,005	...	83	3,23,497	341	1,118	132	...	220	...	...	1,811	2,748	42	4,463	...	...	115	...	3,220	...	3,878
27,363	...	147	1,06,530	281	91	6	...	940	...	...	1,318	2,317	795	524	322	...	1,097	...	...	...	52
97,368	...	230	4,30,027	622	1,209	138	...	1,160	...	...	3,129	5,065	837	4,987	322	...	1,212	...	3,220	...	3,930
12,514	10,755	115	45,057	435	159	24	...	...	...	...	618	412	...	94	...	...	...	...	...	...	...
2,231	4,773	18	7,278	423	246	...	...	...	...	...	672	8	...	10	...	...	...	...	...	...	...
4,580	7,577	277	14,735	841	58	9	...	...	...	...	908	439	45	180	...	...	...	...	...	...	...
3,781	6,007	72	11,256	630	...	5	...	...	...	...	635	50	...	31	...	...	...	...	...	...	...
1,971	5,806	...	8,556	325	...	60	...	...	...	...	385	143	...	17	...	...	81	...	...	...	...
867	2,892	13	3,813	245	...	63	...	...	...	...	308	...	...	...	...	...	...	...	...	...	...
3,478	5,146	56	9,423	394	...	28	...	...	...	...	422	12	5	98	...	...	...	...	...	...	...
2,835	5,323	266	10,190	501	53	17	...	...	...	...	571	...	32	3	...	...	...	...	...	...	...
32,257	47,679	817	1,10,308	3,797	516	206	...	...	...	...	4,519	764	82	433	...	...	81	...	...	...	...
8,620	7,025	223	20,557	188	102	21	...	...	5	...	316	31	6,834	...	...	...	45	...	...	...	1
3,660	4,938	10	13,267	126	...	10	...	960	...	...	1,096	4	...	...	...	...	1,287	...	...	...	2
12,280	11,963	233	33,824	314	102	31	...	960	5	...	1,412	35	6,834	...	...	...	1,332	...	...	...	3
14,364	12,272	92	33,671	350	127	7	...	64	...	...	548	720	304	51	...	...	22	...	21	...	46
...	2,289	...	2,559	45	...	1	...	...	...	...	46	...	...	...	...	...	...	...	...	...	...
2,427	5,905	...	9,311	40	...	8	...	1,729	...	...	1,777	9	105	20	...	...	25	...	...	...	...
1,831	4,907	203	7,597	125	...	6	...	...	...	...	131	120	...	4	...	...	499	...	...	...	...
...	3,684	92	5,379	64	...	11	...	80	...	...	155	11	...	...	...	...	30	...	...	...	...
18,622	29,057	387	58,517	624	127	33	...	1,873	...	...	2,657	860	469	75	...	...	574	...	21	...	46
1,80,527	88,693	1,667	6,32,676	5,357	1,954	408	...	3,993	5	...	11,717	6,724	8,162	5,495	322	...	3,199	...	3,241	...	3,979

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
				Interest on investments.					From Government.			From local funds.			From other sources.			
			Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
PRESIDENCY DIVISION—*concluded*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	579	...	...	...	...	5,972	2,000	...	...	...	...	1,200	...	...	4,819	8,019
	55	Santipur ...	150	...	...	...	...	5,807	...	...	...	...	...	...	...	...	...	...
	56	Ranaghat ...	24	...	...	...	...	730	7,500	...	587	...	...	240	...	...	564	8,891
	57	Nadia ...	80	...	...	...	...	694	...	...	...	...	...	600	...	...	117	717
	58	Kushtia ...	91	...	...	...	...	337	4,000	...	272	...	...	120	40	...	380	4,812
	59	Kumarkhali ...	168	...	...	...	...	273	...	...	...	...	...	240	...	...	...	240
	60	Meherpur ...	9	...	...	...	...	76	...	...	78	...	...	480	...	...	253	811
	61	Birnagar ...	...	54	...	...	...	766	...	...	...	...	...	210	...	...	...	210
	62	Chakdah ...	...	...	...	...	...	108	...	...	...	...	...	240	...	...	...	240
		Total ...	1,101	54	...	...	...	14,763	13,500	...	937	...	...	3,330	40	...	6,133	23,940
Murshidabad	63	Berhampore ...	575	...	...	8,034	...	10,240	4,000	...	3,132	...	...	5,000	...	...	2,911	15,043
	64	Murshidabad ...	172	...	...	175	...	1,260	1,000	...	574	...	...	180	3,600	...	1,515	6,899
	65	Azimganj ...	123	...	...	...	...	441	...	...	...	...	...	240	...	...	...	240
	66	Jangipur ...	132	...	...	84	...	1,616	...	...	143	...	...	1,500	...	...	715	2,358
	67	Kandi ...	155	...	...	...	...	214	...	...	...	...	...	...	...	...	...	...
	68	Dhulian ...	102	...	...	...	...	147	322	...	...	...	...	...	...	...	...	322
		Total ...	1,259	...	...	8,293	...	13,918	5,322	...	3,849	...	...	6,920	3,600	...	5,171	24,862
Jessore	69	Jessore ...	276	...	...	63	...	981	11,000	...	390	5,000	...	1,600	4,852	...	582	23,924
	70	Kotchandpur ...	64	...	...	...	...	294	200	...	...	...	...	100	...	...	54	354
	71	Maheshpur ...	28	...	...	...	...	50	1,250	...	...	...	...	300	...	...	4	1,554
		Total ...	368	...	...	63	...	1,325	12,450	...	390	5,000	...	2,000	4,852	...	640	25,832
Khulna	72	Khulna ...	399	...	...	178	...	1,843	737	...	1,395	2,000	...	984	1,000	...	623	6,739
	73	Satkhira ...	142	...	...	63	...	499	...	...	615	...	...	400	...	...	504	1,519
	74	Debhatta ...	...	...	...	...	...	19	...	...	...	...	...	...	...	...	...	...
		Total ...	541	...	...	241	...	2,361	737	...	2,010	2,000	...	1,384	1,000	...	1,127	8,258
		Divisional Total ...	12,096	2,275	...	8,649	...	31,250	53,709	200	7,960	7,990	...	15,458	17,610	...	15,982	1,18,909
DACCA DIVISION—*concluded*																		
Dacca	75	Dacca ...	1,304	2,460	...	...	...	18,230	50,110	3,560	...	...	...	...	...	...	...	53,670
	76	Narayanganj ...	192	...	...	...	...	5,299	7,500	...	...	...	...	...	...	...	...	7,500
		Total ...	1,496	2,460	...	...	...	23,529	57,610	3,560	...	...	...	...	...	...	...	61,170
Mymensingh	77	Mymensingh ...	269	...	...	524	...	1,299	500	...	1,000	...	...	...	20	...	...	1,520
	78	Muktagacha ...	1	...	...	...	...	19	...	...	...	...	...	...	...	...	...	...
	79	Jamalpur ...	127	...	...	...	...	491	770	...	...	...	...	...	...	...	...	770
	80	Shorpur ...	147	...	...	...	...	228	...	...	...	...	...	...	...	6	...	6
	81	Kishorganj ...	82	...	...	...	...	323	...	...	...	...	...	...	32	...	...	32
	82	Bazitpur ...	13	...	...	...	...	13	345	...	...	...	...	...	...	...	...	345
	83	Netrokona ...	151	...	...	...	...	266	...	...	...	...	...	...	...	...	...	...
	84	Tangail ...	74	...	...	...	...	109	...	...	...	...	...	...	...	...	180	180
		Total ...	864	...	...	524	...	2,748	1,615	...	1,000	...	...	...	52	6	180	2,853
Faridpur	85	Faridpur ...	169	...	...	...	...	7,080	2,000	...	...	...	...	...	3,015	...	...	5,015
	86	Madaripur ...	193	...	...	...	...	1,486	...	...	...	...	...	...	...	...	...	...
		Total ...	362	...	...	...	...	8,566	2,000	...	...	...	...	...	3,015	...	...	5,015
Bakarganj	87	Barisal ...	346	...	...	...	...	1,508	...	...	...	...	...	...	8,568	...	...	8,568
	88	Nalchiti ...	125	...	...	...	...	125	276	...	...	...	...	...	...	...	...	276
	89	Jhalakati ...	132	...	...	...	...	291	1,000	...	...	...	...	...	...	...	100	1,100
	90	Pirojpur ...	86	...	...	...	...	709	...	...	150	...	...	...	...	...	757	907
	91	Patuakhali ...	94	...	...	...	...	135	1,000	...	...	...	...	...	...	...	...	1,000
		Total ...	783	...	...	...	...	2,768	2,276	...	150	...	...	...	8,568	...	857	11,851
		Divisional Total ...	3,505	2,460	...	524	...	37,611	63,501	3,560	1,150	...	...	...	11,635	6	1,037	80,889

in the Bengal Presidency during the year ending 31st March 1912—continued.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population	Incidence of income (column 55) per head of population.
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
...	152	152	**57,029**	...	...	...	...	...	...	3,408	3,408	60,437	66,590	1 12 4	2 6 10
...	158	158	**43,881**	...	...	...	...	...	1,820	2,365	4,185	48,066	66,935	1 6 4	1 10 3
328	48	376	**24,630**	...	16,000	...	...	...	1,812	854	18,666	43,296	66,397	1 7 0	2 8 0
2	276	278	**15,460**	...	...	...	...	...	346	1,391	1,737	17,197	21,465	1 1 3	1 3 9
...	106	106	**17,164**	...	...	...	...	...	1,701	2,427	4,128	21,292	32,768	1 14 9	2 13 1
28	28	56	**6,633**	...	...	...	...	...	719	46	765	7,398	8,239	1 9 5	1 12 3
...	28	28	**4,710**	...	...	...	...	...	1,438	...	1,438	6,148	7,022	0 8 10	0 12 7
...	24	24	**4,210**	...	...	...	...	...	473	87	560	4,770	5,780	1 2 3	1 9 4
...	39	39	**4,865**	...	...	...	...	...	407	37	444	5,309	6,727	0 14 0	0 15 9
358	859	1,217	**1,78,582**	...	16,000	...	...	...	8,716	10,615	35,331	2,13,913	2,81,923	1 6 6	1 14 8
118	572	690	**97,242**	...	...	...	...	...	12,471	12,562	25,033	1,22,275	1,68,373	2 11 1	3 11 6
...	221	221	**26,906**	...	...	...	...	50	3,871	...	3,921	30,827	33,280	1 5 11	2 1 11
...	284	284	**22,360**	...	...	...	...	...	296	...	296	22,656	26,677	1 10 5	1 13 0
...	14	14	**16,203**	...	...	...	...	...	2,084	633	2,717	18,920	22,769	1 0 3	1 6 8
1	35	36	**9,372**	...	...	...	...	...	...	...	...	9,372	12,568	0 11 2	0 11 10
...	634	634	**5,632**	...	...	...	...	...	50	191	241	5,873	6,790	0 7 3	0 10 10
119	1,760	1,879	**1,77,715**	...	...	...	...	50	18,772	13,386	32,208	2,09,923	2,70,457	1 9 4	2 2 0
...	34	34	**45,973**	...	30,000	...	...	...	250	1,600	31,850	77,823	1,49,532	2 4 3	5 2 10
...	33	33	**7,567**	...	...	...	...	...	...	196	196	7,763	9,225	0 13 0	0 15 0
...	9	9	**4,077**	...	1,250	...	...	...	370	...	1,620	5,697	6,229	0 8 8	0 15 5
...	76	76	**57,617**	...	31,250	...	...	...	620	1,796	33,666	91,283	1,64,986	1 5 10	2 11 6
...	170	170	**27,297**	...	5,000	...	...	65	2,785	2,062	9,912	37,209	50,123	1 6 0	2 1 7
...	71	71	**10,959**	...	...	...	...	...	206	182	388	11,347	11,515	0 11 9	1 0 0
42	410	452	**2,047**	...	...	...	...	...	...	249	249	2,296	2,424	0 4 4	0 6 2
42	651	693	**40,303**	...	5,000	...	...	65	2,991	2,493	10,549	50,852	64,062	0 15 0	1 6 1
7,545	16,305	23,850	**15,07,181**	15,000	82,250	...	...	215	68,307	77,976	2,43,748	17,50,929	22,22,292	1 10 1	1 15 10
11,125	4,382	15,507	**4,12,715**	...	20,000	...	...	180	23,874	6,881	50,935	4,63,650	5,26,255	2 15 10	2 13 0
1,771	592	2,363	**1,23,010**	...	25,000	...	...	...	2,243	3,664	30,907	1,53,917	1,79,937	3 13 1	4 6 7
12,896	4,974	17,870	**5,35,725**	...	45,000	...	...	180	26,117	10,545	81,842	6,17,567	7,06,192	3 2 6	3 15 0
5,246	6,440	11,686	**60,180**	...	...	...	...	...	1,950	1,295	3,245	63,425	1,02,551	2 4 3	3 0 6
...	196	196	**8,165**	...	...	...	...	...	905	...	905	9,070	10,184	1 1 9	1 3 11
...	72	72	**16,976**	...	...	...	...	...	413	438	851	17,827	21,388	0 11 2	0 12 10
...	122	122	**12,247**	...	...	...	...	...	675	35	710	12,957	13,921	0 11 6	0 12 6
286	22	308	**9,604**	...	...	...	...	...	151	...	151	9,755	10,545	0 7 7	0 8 6
...	16	16	**4,495**	...	...	...	...	...	...	...	...	4,495	4,521	0 5 7	0 6 7
...	4	4	**10,115**	...	...	...	...	...	104	435	539	10,654	12,684	0 10 11	0 11 9
...	1,231	1,231	**12,281**	...	...	...	...	...	175	632	807	13,088	16,459	0 9 11	0 12 0
5,532	8,103	13,635	**1,34,063**	...	...	...	...	...	4,373	2,835	7,208	1,41,271	1,92,253	0 14 5	1 1 6
479	1,054	1,533	**34,501**	...	...	...	...	...	711	7	718	35,219	40,198	1 9 0	2 10 0
...	615	615	**16,464**	...	...	...	...	...	...	44	44	16,508	19,676	0 11 1	0 13 9
479	1,669	2,148	**50,965**	...	...	...	...	...	711	51	762	51,727	59,874	1 0 9	1 9 3
209	339	548	**44,843**	...	...	...	...	...	527	5	532	45,375	1,48,358	1 7 11	1 15 11
...	26	26	**3,032**	...	...	...	...	...	...	...	...	3,032	3,803	1 4 11	1 8 10
168	48	216	**12,695**	...	...	...	...	...	120	63	183	12,878	13,834	1 8 10	2 1 11
...	47	47	**9,391**	...	...	...	...	...	...	...	...	9,391	9,512	0 10 1	0 12 6
...	48	48	**6,717**	...	...	...	...	...	...	...	...	6,717	7,493	0 13 10	1 1 3
377	508	885	**76,678**	...	...	...	...	...	647	68	715	77,393	1,83,005	1 3 3	1 9 2
19,284	15,254	34,538	**7,97,431**	...	45,000	...	...	180	31,848	13,499	90,527	8,87,958	11,41,324	1 13 10	2 5 7

FORM NO. II.—*Statement showing the Income of the Municipalities*

MUNICIPAL RATES

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	(1)—Octroi. (a) Class I. (Articles of food or drink for men and animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums, and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for Octroi.	Total.	Tax on house and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHITTAGONG DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	15,022	...	...	...	...	...	...	...	...	...	...	36,655	5,669	1,238	4,667	...	...
	93	Cox's Bazar	601	...	...	...	...	...	...	...	...	...	...	597	...	...	1,880	...	...
		Total	15,623	...	...	...	...	...	...	...	...	...	...	37,252	5,669	1,238	6,547	...	...
Tippera	94	Comilla	6,290	...	...	...	...	...	...	...	...	...	...	2,715	1,889	399	1,675	...	...
	95	Brahmanbaria	3,248	...	...	...	...	...	...	...	...	...	...	592	58	...	...	...	...
	96	Chandpur	10,974	...	...	...	...	...	...	...	...	...	...	16,438	...	247	6,112	...	...
		Total	20,512	...	...	...	...	...	...	...	...	...	...	19,745	1,947	646	7,787	...	...
Noakhali	97	Noakhali	5,823	...	...	...	...	...	...	...	...	...	...	5,985	784	342	...	...	...
		Divisional Total	41,958	...	...	...	...	...	...	...	...	...	...	62,982	8,400	2,226	14,334	...	...
RAJSHAHI DIVISION.																			
Rajshahi	98	Rampur Boalia	2,272	...	...	...	...	...	...	...	...	...	...	15,934	7,623	184	1,965	...	...
	99	Nator	2,338	...	...	...	...	...	...	...	...	...	...	234	2,323	416	...	...	...
		Total	4,610	...	...	...	...	...	...	...	...	...	...	16,168	9,946	600	1,965	...	...
Dinajpur	100	Dinajpur	3,119	...	...	...	...	...	...	...	...	...	...	3,229	7,480	413	2,400	...	...
Jalpaiguri	101	Jalpaiguri	11,988	...	...	...	...	...	...	...	...	...	...	3,692	871	606	...	...	...
Darjeeling	102	Darjeeling	90,982	...	...	...	...	...	...	...	...	...	...	63,555	1,436	1,015	...	24,958	21,088
	103	Kurseong	3,072	...	...	...	...	...	...	...	...	...	...	15,163	...	670	...	7,245	...
		Total	94,054	...	...	...	...	...	...	...	...	...	...	78,718	1,436	1,685	...	32,203	21,088
Rangpur	104	Rangpur	2,475[c]	...	...	...	...	...	...	...	...	...	...	12,310	6,863	443	...	...	...
Bogra	105	Bogra	4,605	...	...	...	...	...	...	...	...	...	...	2,649	2,098	336	1,100	...	...
	106	Sherpur	1,299	...	...	...	...	...	...	...	...	...	...	...	1,906	...	151	...	...
		Total	5,904	...	...	...	...	...	...	...	...	...	...	2,649	4,004	336	1,251	...	...
Pabna	107	Pabna	3,772	...	...	...	...	...	...	...	...	...	...	2,206	2,642	248	2,440	...	...
	108	Serajganj	2,699	...	...	...	...	...	...	...	...	...	...	679	1,049	492	1,210	...	...
		Total	6,471	...	...	...	...	...	...	...	...	...	...	2,885	3,691	740	3,650	...	...
Malda	109	English Bazar	3,948	...	...	...	...	...	...	...	...	...	...	1,405	551	14	650	...	...
	110	Old Malda	2,117	...	...	...	...	...	...	...	...	...	...	269	1,689	...	...	...	...
	111	Nawabganj	5,983	...	...	...	...	...	...	...	...	...	...	110	2,953	...	...	...	...
		Total	12,048	...	...	...	...	...	...	...	...	...	...	1,784	5,193	14	650	...	...
		Divisional Total	1,40,669	...	...	...	...	...	...	...	...	...	...	1,21,435	39,484	4,837	9,916	32,203	21,088
		GRAND TOTAL	14,54,477	...	...	...	...	...	...	...	...	...	...	14,23,662	2,04,922	57,110	88,194	5,08,616	1,55,677
		GRAND TOTAL FOR 1910-11	14,01,372	...	...	...	...	...	...	...	...	...	...	12,94,441	2,00,725	57,659	89,299	4,43,133	1,47,333

[c] Revised figures.

in the Bengal Presidency during the year ending 31st March 1912—continued.

AND TAXES.				REALISATIONS UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e. g.*, servants' tax, pilgrim-tax, etc., in as many columns as may be necessary).		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical pr cessions.	Miscellaneous.									From burning-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs
25,435	...	696	74,360	904	931	38	...	102	...	...	1,975	569	...	...	11,354	...	1,742	...	...	...	...
...	1,861	12	4,350	229	...	1	...	...	...	...	230	...	32	...	...	...	234	...	...	...	...
25,435	1,861	708	78,710	1,133	931	39	...	102	...	...	2,205	569	32	...	11,354	...	1,976	...	...	...	...
9,144	11,328	...	27,150	833	133	31	...	...	...	38	1,035	30	84	...	...	...	48	...	...	...	...
3,766	8,030	52	12,498	249	...	9	...	60	...	...	318	494	304	...	...	...	...	...	...	...	...
13,446	...	...	36,243	140	...	...	...	...	...	49	189	158	...	...	...	...	...	...	...	...	...
26,356	19,358	52	75,891	1,222	133	40	...	60	...	87	1,542	682	388	...	...	...	48	...	...	...	...
5,410	...	13	12,534	206	...	5	...	...	...	...	211	70	18	18	...	...	54	...	...	...	...
57,201	21,219	773	1,67,135	2,561	1,064	84	...	162	...	87	3,958	1,321	438	18	11,354	...	2,078	...	...	...	...
9,947	1,131	244	36,995	867	1,170	32	...	208	...	...	2,277	168	23	...	...	...	135	...	68	...	...
3,866	5,196	12	12,047	459	535	15	...	...	...	...	1,009	46	14	3	...	...	...	...	...	...	19
13,783	6,327	253	49,042	1,326	1,705	47	...	208	...	...	3,286	214	37	3	...	...	135	...	68	...	19
10,806	15,444	706	40,475	962	86	29	...	...	...	...	1,081	130	41	270	2,245	...	250	...	...	...	...
8,736	8,190	18	22,113	569	...	29	...	...	...	...	598	...	...	...	...	...	15	...	...	...	...
27,905	...	50	1,40,007	66	...	27	...	...	...	(*a*) 10	103	50,441	1,858	138	...	1,259	10,058	...	...	...	(*b*) 45,397
4,544	...	53	27,675	20	...	...	...	...	...	...	20	...	...	...	...	318	306	...	...	...	410
32,449	...	103	1,67,682	86	...	27	...	...	...	10	123	50,441	1,858	138	...	1,577	10,364	...	...	...	45,807
11,967	...	80	31,663	511	198	19	...	...	...	...	728	2,136	80	...	...	...	38	...	...	...	...
9,832	5,432	106	21,553	198	...	16	...	...	...	...	214	278	20	...	3,327	...	...	...	...	...	...
2,247	3,223	26	7,553	487	...	5	...	27	...	...	519	...	14	...	202	...	25	...	...	...	...
12,079	8,655	132	29,106	685	...	21	...	27	...	...	733	278	34	...	3,529	...	25	...	...	...	...
9,247	8,055	35	24,873	565	...	7	...	...	...	...	572	21	293	...	...	...	...	...	...	...	...
4,618	10,639	4	18,691	309	...	7	...	...	...	...	316	166	193	...	...	...	1,579	...	...	...	...
13,865	18,694	39	43,564	874	...	14	...	...	...	...	888	187	486	...	...	...	1,579	...	...	...	...
5,012	7,318	27	14,977	700	...	1	...	52	...	...	753	165	52	62	...	...	2,033	...	...	...	20
...	2,383	...	4,341	326	...	6	...	118	...	...	450	...	...	...	...	...	...	...	...	...	...
966	5,286	48	9,363	607	...	3	...	...	...	...	610	...	...	...	...	...	...	...	...	...	...
5,978	14,987	75	28,681	1,633	...	10	...	170	...	...	1,813	165	52	62	...	...	2,033	...	...	...	20
1,09,663	72,294	1,406	4,12,326	6,650	1,989	196	...	405	...	10	9,250	53,551	2,588	473	5,774	1,577	14,439	...	68	...	45,846
9,48,624	3,70,376	14,986	37,72,167	39,697	15,046	1,719	33,143	5,017	16	98	94,736	90,202	18,757	25,150	42,789	3,204	57,821	10,256	18,979	2,323	63,429
9,08,649	3,69,094	13,509	35,23,842	39,229	12,752	1,627	28,460	1,889	21	3	83,981	95,405	32,109	26,033	40,639	2,999	56,006	125	19,556	2,872	64,386

(*a*) Receipts under Porters and Dandiwallas Act.

(*b*) Electric light installation receipts.

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Fines under Municipal and other sources.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes	For medical purposes.	
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
CHITTAGONG DIVISION—*concluded.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	1,361	...	...	...	...	15,026	22,200	1,931	...	...	...	...	...	1	...	24,132
	93	Cox's Bazar	3	...	...	...	...	269	1,000	...	300	...	...	...	1,800	...	...	3,100
		Total	1,364	...	...	...	...	15,295	23,200	1,931	300	...	...	...	1,800	1	...	27,232
Tippera	94	Comilla	230	...	...	...	...	392	7,000	...	...	...	...	...	...	...	...	7,000
	95	Brahmanbaria	62	...	...	...	...	860	...	...	...	...	...	...	...	...	...	...
	96	Chandpur	172	...	...	...	...	330	9,180	...	160	...	...	150	750	...	...	10,240
		Total	464	...	...	...	...	1,682	16,180	...	760	...	...	150	750	...	...	17,240
Noakhali	97	Noakhali	105	...	...	...	...	265	500	...	...	...	...	...	...	...	...	500
		Divisional Total	1,933	...	...	...	...	17,142	39,880	1,931	460	...	...	150	2,550	1	...	44,972
RAJSHAHI DIVISION—*concluded.*																		
Rajshahi	98	Rampur Boalia	462	...	...	...	...	856	...	...	...	...	...	...	...	...	...	...
	99	Nator	190	...	...	...	...	272	...	...	...	...	...	...	1,100	...	...	1,100
		Total	652	...	...	...	...	1,128	...	...	...	...	...	...	1,100	...	...	1,100
Dinajpur	100	Dinajpur	160	...	...	...	...	3,086	...	...	...	...	...	...	...	...	...	...
Jalpaiguri	101	Jalpaiguri	128	...	...	...	...	143	...	...	...	...	...	...	...	...	...	...
Darjeeling	102	Darjeeling	795	...	...	131	...	1,10,077	3,775	...	230	340	...	1,500	...	...	3,176	9,021
	103	Kurseong	70	525	...	...	...	1,629	...	...	70	...	...	400	...	...	1,442	1,912
		Total	865	525	...	131	...	1,11,706	3,775	...	300	340	...	1,900	...	...	4,618	10,933
Rangpur	104	Rangpur	130	...	...	...	...	2,384	...	...	...	...	...	...	100	1	...	101
Bogra	105	Bogra	94	...	...	105	...	3,824	...	...	...	...	...	...	...	...	...	...
	106	Sherpur	145	...	...	...	...	386	...	...	...	...	...	...	...	...	...	...
		Total	239	...	...	105	...	4,210	...	...	...	...	...	...	...	...	...	...
Pabna	107	Pabna	151	...	...	...	...	465	...	...	...	...	...	...	...	...	...	...
	108	Serajganj	226	...	...	...	...	2,164	...	...	...	...	...	...	91	...	...	91
		Total	377	...	...	...	...	2,629	...	...	...	...	...	...	91	...	...	91
Malda	109	English Bazar	267	...	...	...	...	2,599	...	...	...	...	...	...	...	...	...	...
	110	Old Malda	22	...	...	...	...	22	...	...	...	...	...	...	...	...	...	...
	111	Nawabganj	83	...	...	...	...	83	...	...	...	...	...	...	...	...	...	...
		Total	372	...	...	...	...	2,704	...	...	...	...	...	...	...	...	...	...
		Divisional Total	2,913	525	...	236	...	1,27,990	3,775	...	300	340	...	1,900	1,291	1	4,618	12,225
		GRAND TOTAL	35,837	27,476	2,754	14,123	...	4,13,099	4,77,355	17,658	14,012	18,454	250	25,878	1,07,752	515	43,676	7,05,560
		GRAND TOTAL FOR 1910-11	33,255	23,057	2,629	10,413	...	4,09,484	4,02,774	11,764	31,626	22,922	250	30,548	2,09,958	1,100	42,986	7,53,928

in the Bengal Presidency during the year ending 31st March 1912—concluded.

MISCELLANEOUS.			EXTRAORDINARY AND DEBT.												
Recoveries accounted to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
2,445	1,166	3,611	**1,19,104**	...	...	...	...	...	4,197	77	4,274	1,23,378	1,38,400	2 9 4	4 2 3
...	64	64	**8,013**	...	...	...	...	50	...	5	55	8,068	8,669	0 15 11	1 13 3
2,445	1,230	3,675	**1,27,117**	...	...	...	...	50	4,197	82	4,329	1,31,446	1,47,069	2 6 1	3 13 4
7	393	400	**35,977**	...	...	...	...	...	1,175	712	1,887	37,864	44,154	1 3 2	1 9 4
...	1,251	1,251	**14,927**	...	...	...	...	...	738	940	1,678	16,605	19,853	0 9 0	0 10 9
...	1,097	1,097	**48,099**	...	...	...	...	50	...	1,622	1,672	49,771	60,745	2 13 7	3 12 6
7	2,741	2,748	**99,003**	...	...	...	...	50	1,913	3,274	5,237	1,04,240	1,24,752	1 5 1	1 11 5
...	650	650	**14,160**	...	...	...	...	50	236	756	1,042	15,202	21,025	1 12 7	2 0 4
2,452	4,621	7,073	**2,40,280**	...	...	...	...	150	6,346	4,112	10,608	2,50,888	2,92,846	1 11 4	2 7 3
409	227	636	**40,764**	...	...	...	...	...	1,483	...	1,483	42,247	44,519	1 9 3	1 11 10
...	107	107	**14,535**	7,338	...	...	...	...	3,510	408	11,256	25,791	28,129	1 7 4	1 12 2
409	334	743	**55,299**	7,338	...	...	...	...	4,993	408	12,739	68,038	72,648	1 8 9	1 11 11
1,366	366	1,732	**46,374**	...	...	...	...	...	2,062	2,192	4,254	50,628	53,747	2 8 7	2 14 6
...	143	143	**22,997**	...	...	...	...	...	350	442	792	23,789	35,777	1 14 10	2 0 1
11,002	1,786	12,788	**2,71,996**	...	1,43,000	...	...	...	1,51,496	9,758	3,04,254	5,76,250	6,67,232	8 3 7	15 15 7
58	94	152	**31,388**	15,000	...	...	...	...	2,795	838	18,633	50,021	53,093	4 15 4	5 10 0
11,060	1,880	12,940	**3,03,384**	15,000	1,43,000	...	...	...	1,54,291	10,596	3,22,887	6,26,271	7,20,325	7 6 8	13 6 9
4	106	110	**34,986**	...	...	...	...	25	2,450	86	2,561	37,547	40,022	1 14 10	2 2 1
277	65	342	**25,933**	...	...	...	...	...	1,409	1,260	2,669	28,602	33,207	2 5 10	2 13 6
5	94	99	**8,557**	...	...	...	...	...	70	7	77	8,634	9,933	1 13 7	2 1 6
282	159	441	**34,490**	...	...	...	...	...	1,479	1,267	2,746	37,236	43,140	2 3 3	2 9 10
...	64	64	**25,974**	...	...	...	...	...	425	128	553	26,527	30,299	1 4 7	1 5 6
...	986	986	**22,248**	...	...	...	...	...	443	631	1,074	23,322	26,021	0 12 1	0 14 4
...	1,050	1,050	**48 222**	...	...	...	...	...	868	759	1,627	49,849	56,320	0 15 10	1 1 6
...	74	74	**18,403**	...	...	...	...	...	111	...	111	18,514	22,462	1 0 9	1 4 7
23	89	112	**4,925**	...	...	...	...	...	...	343	343	5,268	7,385	1 2 6	1 5 0
...	247	247	**10,303**	...	...	...	...	...	...	...	...	10,303	16,286	0 6 5	0 7 0
23	410	433	**33 631**	...	...	...	...	...	111	343	454	34,085	46,133	0 8 8	0 12 11
13,144	4,448	17,592	**5,79,383**	22,338	1,43,000	...	...	25	1,66,604	16,093	3,48,060	9,27,443	10,68,112	2 1 6	2 14 4
48,228	51,233	99,461	**50,85,013**	1,12,338	3,06,450	...	18,000	1,080	6,34,899	1,96,473	12,69,240	63,54,253	78,08,730	1 14 8	2 9 4
34,036	1,11,986	1,46,022	**49,17,257**	16,552	2,90,600	...	...	1,080	7,08,044	1,96,591	12,12,867	61,30,124	75,31,496	1 12 7	2 8 0

FORM No. III.

STATEMENT OF EXPENDITURE

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1911-12.

FORM NO. III.—*Statement showing the Expenditure of the*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	3,895	6,058	...	219	...	...	...	10,172	199	5,643	...	42	5,884	679	17,008
	2	Kalna	504	1,062	...	...	1	...	...	1,567	18	688	...	34	740	...	257
	3	Katwa	383	744	...	...	4	...	...	1,131	...	509	...	...	509	...	...
	4	Dainhat	339	313	...	...	...	...	...	652	...	117	...	...	117	...	15
	5	Raniganj	502	891	...	...	...	...	...	1,393	...	842	...	29	871	2,128	...
	6	Asansol	1,381	1,648	...	...	5	...	...	3,034	...	3,147	...	5	3,152	...	1,614
		Total	7,004	10,736	...	219	10	...	...	17,969	217	10,946	...	110	11,273	2,807	18,894
Birbhum	7	Suri	758	713	...	...	...	...	...	1,471	6	819	...	5	830	...	759
Bankura	8	Bankura	1,133	1,057	...	...	...	...	...	2,190	61	1,471	...	16	1,548	...	361
	9	Vishnupur	497	595	...	...	...	...	...	1,092	2	571	...	1	574	...	579
	10	Sonamukhi	429	428	...	...	...	...	...	857	4	582	...	1	587	...	354
		Total	2,059	2,080	...	...	...	...	...	4,139	67	2,624	...	18	2,709	...	1,294
Midnapore	11	Midnapore	1,543	3,289	...	...	16	...	...	4,850	10	2,340	...	98	2,448	...	73
	12	Tamluk	462	535	...	...	...	...	...	998	3	526	...	4	533	...	295
	13	Ghatal	296	638	...	...	59	...	...	993	...	394	...	7	401	...	229
	14	Chandrakona	309	464	...	...	...	...	...	773	...	360	...	2	362	...	1,015
	15	Ramjibanpur	241	383	...	...	...	...	...	624	...	300	...	...	300	...	623
	16	Khirpai	206	330	...	...	...	...	...	536	...	151	...	...	151	...	621
	17	Kharar	212	389	...	...	...	...	...	601	...	293	...	...	293	...	227
		Total	3,270	6,028	...	...	77	...	...	9,375	13	4,364	...	111	4,488	...	3,093
Hooghly	18	Hooghly-Chinsura	2,213	2,769	...	...	...	240	...	4,982	...	5,214	...	20	5,234	52,787	61
	19	Serampore	2,803	3,485	931	...	...	...	...	7,459	...	3,060	...	35	3,095	70,528	3
	20	Uttarpara	800	1,608	...	...	...	...	...	2,408	...	1,312	...	1	1,313	...	...
	21	Baidyabati	966	2,228	...	...	...	...	...	3,194	...	1,952	...	...	1,952	...	1,201
	22	Bhadreswar	833	1,112	...	...	5	...	...	1,950	...	1,129	...	...	1,129	...	...
	23	Kotrung	511	579	...	...	...	...	...	1,090	...	997	...	1	998	...	1
	24	Bansberia	465	514	...	...	...	...	...	979	...	514	...	...	514	...	...
	25	Arambagh	419	345	...	...	27	...	...	791	...	376	...	3	379	...	499
		Total	9,010	12,640	931	...	32	240	...	22,853	...	14,554	...	60	14,614	1,23,315	1,765
Howrah	26	Howrah	26,545	35,301	...	147	2,196	625	...	64,814	21,481	74,446	...	156	96,083	4,293	61,843
	27	Bally	1,613	2,439	...	...	...	...	...	4,052	...	3,029	...	8	3,037	...	...
		Total	28,158	37,740	...	147	2,196	625	...	68,866	21,481	77,475	...	164	99,120	4,293	61,843
		Divisional Total	50,259	69,937	931	366	2,315	865	...	1,24,673	21,784	1,10,782	...	468	1,33,084	1,30,415	67,648
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	11,913	9,160	...	970	142	...	...	22,194	28,420	31,683	...	15	60,118	2,457	42,758
	29	Maniktala	4,106	3,715	...	...	110	...	...	7,931	2,824	9,575	...	...	12,399	163	32,787
	30	Baranagar	2,045	2,071	...	10	...	36	...	4,162	...	3,890	...	7	3,897	...	772
	31	Kamarhati	1,202	1,235	...	...	...	...	...	2,437	...	1,685	...	36	1,719	...	2
	32	South Suburban	850	2,150	...	...	...	...	...	3,000	...	733	...	...	733	270	773
	33	Tollyganj	1,004	1,567	...	...	17	...	...	2,578	...	1,508	...	2	1,510	...	1,021
	34	Garden Reach	2,272	2,021	...	163	...	...	...	4,456	4,702	2,156	...	3	6,866	1,636	8,277
	35	Rajpur	421	762	...	...	...	...	...	1,183	...	617	...	3	620	...	108
	36	Baruipur	481	473	...	...	...	...	...	954	...	213	...	...	213	...	7
	37	Jainagar	343	343	...	...	...	...	...	686	...	604	...	6	610	...	65
	38	South Dum-Dum	617	1,000	...	...	...	...	...	1,617	...	824	...	...	824	...	1,612
	39	North Dum-Dum	398	689	...	...	...	...	...	1,087	...	300	...	3	303	...	...
	40	South Barrackpore	759	779	...	...	...	...	...	1,538	...	...	...	...	...	...	...
	41	Panihati	596	716	...	...	...	...	...	1,312	...	414	...	...	414	...	...
	42	Titagarh	3,075	1,015	...	...	...	...	...	4,090	...	822	...	17	839	651	...
	43	North Barrackpore	588	819	...	...	45	...	...	1,452	...	...	...	...	...	...	26
	44	Garulia	1,810	669	...	...	...	...	...	2,479	...	436	...	6	442	...	119
	45	Barasat	390	922	...	...	...	...	...	1,312	...	402	...	3	405	...	318
	46	Naihati	764	671	...	...	...	...	...	1,435	...	1,067	...	3	1,070	3,886	88
	47	Halisahar	532	870	...	...	...	...	...	1,402	...	950	...	...	950	...	49
	48	Bhatpara	1,286	1,535	...	...	...	...	...	2,821	...	2,175	...	54	2,229	766	245
	49	Gobordanga	307	384	...	...	...	...	...	691	...	199	...	...	199	...	1,403
	50	Basirhat	435	754	...	...	...	...	...	1,189	...	182	...	3	185	...	771
	51	Baduria	396	486	...	...	...	...	...	882	...	107	...	8	115	...	...
	52	Taki	339	353	...	...	...	...	...	692	...	...	...	1	1	...	...
	53	Budge-Budge	1,071	1,496	...	...	...	...	...	2,567	...	2,887	...	...	2,887	...	2,366
		Total	38,000	36,654	...	1,143	314	36	...	76,147	35,951	63,427	...	170	99,548	9,829	93,567

Municipalities in the Bengal Presidency during the year ending 31st March 1912.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
190	2,669	38,631	10,552	715	284	745	6	212	...	97	...	2,167	1,398	15,727	39	91,019
...	746	6,032	795	...	121	...	41	...	79	...	...	390	60	3,399	877	12,797
...	172	3,612	1,412	6	81	...	3	...	...	...	...	277	230	2,480	...	8,273
...	212	1,499	991	...	69	...	10	...	...	...	...	180	8	538	...	3,522
...	1,957	6,316	3,403	281	152	...	...	...	...	...	...	300	18	3,744	...	18,299
1,015	389	22,010	...	...	134	1,069	...	...	...	...	...	398	4,947	3,963	...	35,529
1,395	6,146	79,000	17,152	1,002	841	1,814	60	212	79	97	...	3,712	6,661	29,841	916	1,69,439
...	401	6,115	3,438	...	125	76	...	...	...	...	...	360	...	518	...	11,792
280	1,330	6,309	3,805	...	134	134	10	24	67	...	...	459	45	2,908	...	15,866
55	52	4,911	1,242	...	147	873	...	...	20	...	...	192	517	1,784	17	10,389
1	...	1,802	1,037	...	124	...	94	...	...	...	...	...	290	1,059	...	4,761
336	1,382	13,022	6,084	...	405	1,007	104	24	87	...	...	651	852	5,751	17	31,016
...	2,474	19,506	12,623	...	248	109	204	...	...	...	...	336	225	4,067	8	39,873
...	366	4,452	2,012	...	76	259	...	...	...	...	...	204	152	1,965	394	10,177
...	...	2,160	1,353	...	122	...	19	...	...	...	...	...	...	3,037	...	6,920
...	280	779	1,147	...	61	...	6	...	...	...	...	...	110	447	...	3,846
...	72	644	1,290	...	65	...	...	...	...	...	...	71	5	167	4	2,951
...	50	424	821	...	41	...	...	...	50	...	...	84	36	200	...	2,327
...	70	1,352	1,062	...	51	...	...	...	...	...	...	139	21	781	16	3,718
...	3,312	29,317	20,308	...	666	368	229	...	50	...	...	834	549	10,664	421	69,811
297	2,746	26,963	554	369	298	...	11	...	...	479	...	900	22	5,490	...	30,797
...	9,052	23,759	10,116	...	309	952	101	...	357	30	...	677	...	9,421	652	1,25,917
...	102	7,189	...	29	59	...	...	...	...	104	...	324	...	2,434	506	10,746
687	1,271	9,597	1,498	...	96	...	5	...	2	210	...	571	431	3,017	...	18,586
...	...	10,088	1,382	...	80	...	66	...	...	92	...	362	250	2,886	34	15,240
...	189	3,869	31	...	60	...	16	...	...	85	...	...	50	1,311	...	5,615
59	446	1,793	179	...	105	...	...	...	...	111	...	668	1,041	988	13	5,403
...	100	2,153	2,502	...	56	...	...	...	...	...	...	288	100	499	...	6,197
1,043	13,906	85,431	16,265	198	963	952	199	...	359	1,171	...	3,790	1,894	26,046	1,204	2,78,501
59,358	13,363	2,18,951	19,303	3,037	3,994	7,960	497	...	218	1,742	1,476	20,545	...	62,955	6,062	4,35,597
...	752	14,621	2,157	...	122	...	15	...	150	...	...	982	180	3,473	35	22,487
59,358	14,115	2,33,572	21,460	3,037	4,116	7,960	512	...	368	1,742	1,476	21,527	180	66,428	6,097	5,08,084
61,942	39,261	4,45,457	84,708	4,237	7,416	12,177	1,104	236	943	3,010	1,476	30,874	10,136	1,39,248	8,655	10,68,643
2,662	5,773	73,757	7,419	6,822	790	...	67	...	...	192	683	7,343	...	27,274	3,720	1,81,717
...	3,877	38,045	2,177	3,437	586	...	...	...	...	...	...	971	118	16,206	6,101	1,04,448
15,904	635	21,492	750	328	157	...	3	...	...	7	...	476	...	10,608	123	51,255
205	743	9,398	...	...	166	50	70	...	7	...	...	360	1,261	7,650	15	19,927
...	460	6,983	1,717	...	397	...	...	...	...	...	...	2,397	...	12,651	69	24,717
141	1,907	8,643	24	240	225	383	...	...	...	...	...	2,310	...	6,678	69	21,641
...	1,088	23,316	1,253	1,964	795	...	...	...	...	...	...	2,104	...	19,268	6,555	66,494
30	...	3,630	1,332	...	60	...	...	...	...	...	240	...	...	3,028	...	3,188
2,860	628	2,256	1,724	...	76	...	...	...	...	...	...	72	181	986	...	8,790
...	332	2,135	1,010	...	72	...	...	...	...	...	...	144	102	1,754	...	5,614
...	487	4,370	1,166	...	72	...	5	...	...	...	...	177	49	3,989	19	11,946
...	126	1,036	935	...	31	...	2	...	...	...	...	197	15	1,739	1	4,082
...	908	4,024	725	...	80	...	46	...	...	...	...	984	...	4,131	20	10,915
...	1,199	6,303	140	204	61	...	16	...	...	...	...	298	...	3,101	...	11,319
628	3,904	22,346	450	16	237	...	8	...	...	...	...	...	...	3,238	19	31,597
...	315	7,100	1,084	16	76	...	3	...	...	...	...	...	...	4,138	...	12,756
...	272	6,214	940	...	86	...	...	...	22	...	...	346	7	357	...	8,363
1,266	883	3,028	1,467	...	91	700	...	...	7	...	...	60	25	3,868	1	11,714
1,200	...	6,573	1,159	...	148	...	50	...	...	...	...	...	...	3,691	...	16,795
529	25	4,925	844	...	78	...	10	...	...	...	...	...	...	1,626	...	8,086
28,347	3,754	14,741	813	257	147	...	207	...	...	...	...	562	379	5,753	167	56,138
...	269	661	...	10	66	...	6	...	...	...	...	...	20	1,093	...	3,528
...	478	2,191	1,231	...	152	...	...	...	18	...	...	...	50	1,004	...	5,895
...	499	547	1,774	...	54	...	...	...	...	...	...	156	22	1,327	1	4,455
...	162	784	240	...	42	...	...	...	...	...	...	...	50	1,100	...	1,778
623	204	9,200	3,506	...	186	...	...	...	187	...	...	627	287	20,621	315	38,122
54,395	28,928	2,83,098	33,880	13,281	4,931	1,133	493	...	241	199	923	19,581	2,641	1,65,975	17,195	7,30,290

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
								Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
			School, and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
			36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.																	
Burdwan	1	Burdwan	8,395	1,704	...	5,999	...	...	805	...	690	1,126	1,809	436	3,874	7,245	8,740
	2	Kalna	...	477	60	537	...	...	...	...	8	279	77	44	1,124	1,524	1,532
	3	Katwa	96	320	...	416	...	...	...	...	...	169	1	33	187	390	390
	4	Dainhat	...	295	...	295	...	...	...	...	...	87	2	13	59	161	161
	5	Raniganj	...	822	...	822	...	...	...	...	107	215	32	51	276	574	681
	6	Asansol	...	986	...	986	60	...	32	...	34	210	166	122	492	990	1,056
		Total ...	8,391	4,604	60	13,055	60	...	837	...	839	2,086	2,087	699	6,012	10,884	12,560
Birbhum ...	7	Suri	...	737	60	797	...	...	...	...	...	158	30	48	232	468	468
Bankura	8	Bankura	...	844	...	844	...	...	429	...	132	198	273	55	198	724	1,285
	9	Vishnupur	175	1,403	96	1,674	...	...	50	...	...	149	...	35	432	616	666
	10	Sonamukhi	...	730	...	730	...	...	...	...	...	90	...	10	178	278	278
		Total ...	175	2,977	96	3,248	...	...	479	...	132	437	273	100	808	1,618	2,229
Midnapore	11	Midnapore	26,435	980	48	27,463	...	...	...	...	...	449	291	621	1,170	2,531	2,531
	12	Tamluk	...	600	...	600	...	...	...	...	...	168	77	23	97	365	365
	13	Ghatal	...	772	...	772	...	...	...	...	...	144	2	20	135	301	301
	14	Chandrakona ...	...	570	50	620	...	...	...	...	5	120	...	12	140	272	277
	15	Ramjibanpur ...	...	439	...	439	...	...	...	...	...	100	...	15	79	194	194
	16	Khirpai	...	240	12	252	...	...	...	...	...	50	...	23	36	109	109
	17	Kharar	...	260	...	260	...	...	...	...	...	98	11	14	43	166	166
		Total ...	26,435	3,861	110	30,406	...	...	...	...	5	1,129	381	728	1,700	3,938	3,943
Hooghly	18	Hooghly-Chinsura ...	...	1,189	60	1,249	...	...	1,433	...	...	368	635	122	1,523	2,648	4,071
	19	Serampore	720	2,322	50	3,092	23	...	139	...	90	281	12	490	1,400	1,883	2,112
	20	Uttarpara	684	...	46	730	...	...	...	...	...	154	39	...	670	863	863
	21	Baidyabati ...	...	1,308	...	1,308	...	...	...	...	670	250	7	93	458	808	1,478
	22	Bhadreswar ...	...	989	...	989	...	...	...	...	...	252	52	83	398	785	785
	23	Kotrung	...	405	...	405	...	...	...	...	...	142	4	24	427	597	597
	24	Bansberia	130	254	...	384	...	...	...	...	...	140	152	40	1,013	1,345	1,345
	25	Arambagh	...	610	...	610	...	...	...	...	...	100	...	30	68	198	198
		Total ...	1,534	7,077	156	8,767	23	...	1,572	...	760	1,677	901	582	5,957	9,117	13,449
Howrah	26	Howrah	...	8,248	...	8,248	...	...	85,519	...	1,078	8,460	4,128	2,683	18,109	33,380	1,19,977
	27	Bally	...	2,257	175	2,432	209	...	...	...	277	352	523	116	488	1,479	1,756
		Total ...	...	10,505	175	10,680	209	...	85,519	...	1,355	8,812	4,651	2,799	18,597	34,859	1,21,733
		Divisional Total ...	36,535	29,761	657	66,953	292	...	88,407	...	3,091	14,299	8,323	4,956	33,306	60,884	1,52,382
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur ...	...	4,498	...	4,498	...	...	2,116	...	69	1,265	887	749	1,390	4,291	6,476
	29	Maniktala ...	1,326	1,763	...	3,089	300	...	3,595	...	3,794	1,018	550	263	517	2,348	9,737
	30	Baranagar	...	946	...	946	...	...	886	...	5	572	547	85	1,153	2,357	3,248
	31	Kamarhati	...	466	129	595	12	...	...	...	296	203	...	64	605	872	1,168
	32	South-Suburban ...	192	688	108	988	...	...	823	...	...	600	178	69	756	1,603	2,426
	33	Tollyganj	...	740	...	740	...	...	682	...	...	451	360	87	468	1,366	2,048
	34	Garden Reach ...	...	1,255	...	1,255	20	...	1,007	...	...	306	254	232	892	1,684	2,691
	35	Rajpur	...	270	...	270	...	...	33	...	...	150	134	30	223	537	570
	36	Baruipur	...	168	...	168	...	...	603	...	...	99	111	41	161	412	1,015
	37	Jainagar	396	270	...	666	...	...	...	...	...	101	46	18	161	326	326
	38	South Dum-Dum ...	...	303	...	303	...	...	...	...	...	136	72	46	146	400	400
	39	North Dum-Dum ...	...	240	...	240	...	...	...	...	...	75	25	36	48	184	184
	40	South Barrackpore	...	296	...	296	...	...	61	...	15	100	326	19	1,342	1,787	1,863
	41	Panihati	...	421	...	421	...	...	121	...	...	100	108	28	77	311	432
	42	Titagarh	...	802	...	802	...	...	2,471	...	...	166	92	69	346	673	3,144
	43	North Barrackpore	...	829	...	829	...	...	...	...	172	180	135	42	279	636	808
	44	Garulia	...	262	...	262	3,000	...	792	...	136	118	90	55	136	399	1,327
	45	Barasat	...	393	...	393	...	...	789	...	3	104	57	19	297	477	1,269
	46	Naihati	200	616	...	816	...	...	192	...	...	225	87	47	174	533	725
	47	Halisahar	...	290	...	290	...	...	...	...	...	167	226	28	78	499	499
	48	Bhatpara	...	816	...	816	...	...	2,563	...	...	299	171	84	293	847	3,410
	49	Gobordanga ...	...	146	...	146	...	...	...	...	...	72	12	12	395	491	491
	50	Basirhat	...	518	40	558	375	...	213	...	...	150	12	21	189	372	585
	51	Baduria	...	222	...	222	...	...	...	...	...	75	27	23	290	415	415
	52	Taki	...	114	37	151	...	...	...	...	...	50	12	7	44	113	113
	53	Budge-Budge ...	480	825	...	1,305	10	...	(a)632	...	26	212	21	92	552	877	1,535
		Total ...	2,594	18,156	314	21,064	3,717	...	17,579	...	4,516	6,992	4,540	2,264	11,012	24,810	46,905

(a) Of this Rs. 263 was incorporated in the Treasury cash account on the 10th April 1912.

in the Bengal Presidency during the year ending 31st March 1912—continued.

Total expenditure.	Extraordinary and Debt.									Balance.			Grand Total.
	Investments.			Advances.									
	In securities (other than for Sinking Funds).	In Savings Bank.	Payments to Sinking Funds.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,25,814	...	...	1,100	18,000	200	12,821	4,093	36,214	1,62,028	7,491	1,02 635	1,10,126	2,72,154
17,193	...	...	...	...	...	867	71	938	18,131	...	5,611	5,611	23,742
10,719	...	...	...	...	...	1,851	521	2,372	13,091	...	4,715	4,715	17,806
4,747	...	...	...	...	...	40	226	266	5,013	...	1,677	1,677	6,690
22,068	...	...	...	...	100	236	1,155	1,491	23,557	917	2,966	3,883	27,440
43,817	...	...	...	1,060	...	3,219	355	4,634	48,451	383	4,654	5,037	53,488
2,24,356	...	...	1,100	19,060	300	19,034	6,421	45,915	2,70,271	8,791	1,22,258	1,31,049	4,01,320
15,358	...	...	...	...	...	1,031	247	1,278	16,636	846	3,819	4,665	21,301
21,733	...	...	...	375	110	3,610	1,142	5,237	26,970	344	33,519	33,863	60,833
14,395	...	...	...	439	...	2,011	512	2,932	17,357	...	222	222	17,579
7,213	...	...	...	...	...	725	99	824	8,037	107	1,679	1,786	9,823
43,341	...	...	...	814	110	6,346	1,753	9,023	52,364	451	35,420	35,871	88,235
77,165	...	22,000	...	...	...	5,105	718	27,823	1,04,988	5,039	10,005	15,044	1,20,032
12,673	...	...	...	...	...	1,883	1,498	3,379	16,052	...	1,098	1,098	17,150
9,387	...	...	...	...	...	...	511	511	9,898	854	418	1,272	11,170
5,877	...	...	...	...	...	533	345	878	6,755	1,446	597	2,043	8,798
4,508	...	...	...	...	...	80	56	136	4,644	22	435	457	5,101
3,375	...	...	...	...	...	300	33	333	3,708	...	546	546	4,254
5,038	...	...	...	...	...	211	411	622	5,660	...	1,702	1,702	7,362
1,18,023	...	22,000	...	...	...	8,112	3,570	33,682	1,51,705	7,361	14,801	22,162	1,73,867
1,06,333	...	...	...	3,460	...	2,372	330	6,162	1,12,495	670	1,57,098	1,57,768	2,70,263
1,41,698	...	...	...	3,097	3,842	...	1,677	8,586	1,50,284	3,161	38,662	41,823	1,92,107
16,060	...	...	...	...	...	570	35,947	36,487	52,547	36,423	13,818	50,241	1,02,788
26,518	...	...	...	...	50	1,027	2,496	3,573	30,091	634	5,448	6,082	36,173
20,093	...	...	...	...	...	380	963	1,343	21,436	329	18,943	19,272	40,708
8,705	...	...	...	...	...	...	463	463	9,168	...	3,178	3,178	12,346
8,625	...	...	...	...	50	64	...	114	8,739	...	4,754	4,754	13,493
8,175	...	...	...	...	...	787	...	787	8,962	...	880	880	9,842
3,38,207	...	...	...	6,557	3,912	5,200	41,846	57,515	3,95,722	41,217	2,42,784	2,83,993	6,77,720
7,74,719	...	...	...	84,417	...	3,62,149	15,390	4,61,956	12,36,675	43,349	3,97,097	4,40,446	16,77,121
33,973	...	...	...	...	...	2,737	1,028	3,765	37,738	3,057	3,797	6,854	44,592
8,08,692	...	...	...	84,417	...	3,64,886	16,418	4,65,721	12,74,413	46,406	4,00,894	4,47,300	17,21,713
15,45,977	...	22,000	1,100	1,40,848	4,322	4,04,609	70,255	6,13,134	21,59,111	1,05,072	8,19,973	9,25,045	30,84,156
2,75,003	...	...	...	2,343	...	1,702	15,030	19,075	2,94,078	11,217	11,471	22,688	3,16,766
1,37,914	...	...	...	2,159	...	8,232	20,308	30,699	1,68,613	19,956	44,278	64,234	2,32,847
63,508	777	51	...	942	100	1,555	4,521	7,946	71,454	993	6,079	7,072	78,526
25,858	...	186	...	...	...	812	1,122	2,119	27,977	81	874	955	28,932
31,864	...	...	...	1,304	...	6,663	2,674	10,646	42,510	715	16,004	16,719	59,229
28,517	...	...	...	1,259	...	467	518	2,244	30,761	442	9,187	9,629	40,390
81,782	...	...	...	16,488	...	134	11,497	28,119	1,09,901	...	53,040	53,040	1,62,941
10,831	...	...	...	313	...	...	...	313	11,144	1,085	1,665	2,750	13,894
11,140	...	...	...	641	...	...	80	724	11,861	80	2,256	2,336	14,197
7,902	...	...	...	...	...	...	137	137	8,039	399	2,791	3,190	11,229
15,090	...	...	...	...	...	1,111	1,756	2,867	17,957	890	15,843	16,733	34,690
5,896	...	...	...	...	...	188	73	261	6,157	90	2,348	2,438	8,595
14 612	...	...	...	295	...	20	2	317	14,929	100	1,403	1,503	16,432
13,898	...	...	...	583	...	520	150	1,253	15,151	51	2,723	2,774	17,925
40,472	...	...	...	3,934	...	2,525	2,061	8,520	48,992	100	22,407	22,507	71,499
15,845	...	...	...	...	...	84	208	292	16,137	190	2,189	2,379	18,516
15,873	...	...	...	1,355	...	147	310	1,812	17,685	73	18,118	18,191	35,876
15,093	...	...	...	856	...	50	26	932	16,025	...	4,909	4,909	20,934
20,841	...	...	...	174	...	1,387	545	2,106	22,947	...	19,440	19,440	42,387
11,227	...	...	...	...	...	879	...	879	12,106	...	1,806	1,806	13,912
65,413	...	...	...	2,555	...	13,970	...	16,525	81,938	...	30,015	30,015	1,11,953
5,055	...	...	...	...	...	200	24	224	5,279	...	2,773	2,773	8,052
8,787	...	...	...	226	...	48	...	274	9,061	...	1,641	1,641	10,702
6,089	...	...	...	...	...	...	97	97	6,186	17	10	27	6,213
2,735	...	...	...	...	...	...	67	67	2,802	...	739	739	3,541
48,426	...	940	...	485	...	5,490	2,243	9,158	55,584	...	5,102	5,102	60,686
9,77,671	777	1,176	...	35,912	100	46,189	63,449	1,47,603	11,25,274	36,479	2,79,111	3,15,590	14,40,864

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGE.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	973	1,771	...	...	8	...	...	2,752	...	1,599	...	19	1,618	...	988
	55	Santipur ...	1,658	2,106	8	...	...	...	...	3,772	...	3,214	...	1	3,215	...	884
	56	Ranaghat ...	483	691	...	...	...	...	...	1,174	1	653	...	...	654	...	155
	57	Nadia ...	616	697	...	58	...	...	...	1,371	...	839	...	...	839	...	...
	58	Kushtia ...	511	563	...	...	10	...	...	1,084	...	481	...	5	486	...	5
	59	Kumarkhali ...	257	381	...	...	1	...	...	639	...	253	...	1	254	...	517
	60	Meherpur ...	300	244	...	...	...	...	...	544	...	175	...	...	175	...	273
	61	Birnagar ...	285	260	...	1	...	...	...	546	...	...	...	...	...	...	21
	62	Chakdah ...	368	385	...	...	...	114	...	867	...	...	...	...	...	...	432
		Total ...	5,451	7,098	8	59	19	114	...	12,749	1	7,214	...	26	7,241	...	3,275
Murshidabad	63	Berhampore ...	1,406	2,656	...	...	5	...	...	4,067	...	2,671	...	9	2,680	2,103	18,700
	64	Murshidabad ...	808	924	4	...	1,144	...	...	2,890	...	1,028	...	8	1,036	...	277
	65	Azimganj ...	660	1,162	...	...	23	...	...	1,845	...	1,714	...	...	1,714	...	45
	66	Jangipur ...	419	604	34	...	1	...	...	1,058	11	571	...	9	591	...	446
	67	Kandi ...	361	441	...	...	...	...	...	802	...	1,017	...	...	1,017	...	...
	68	Dhulian ...	412	334	...	15	...	...	...	761	...	39	...	2	41	...	...
		Total ...	4,066	6,131	38	15	1,173	...	...	11,423	11	7,040	...	28	7,079	2,103	19,468
Jessore	69	Jessore ...	582	1,022	...	...	...	...	...	1,604	...	1,293	...	4	1,297	63,186	572
	70	Kotchandpur ...	429	275	...	...	...	...	...	704	...	439	...	3	442	396	34
	71	Maheshpur ...	330	140	...	...	...	...	...	470	...	175	...	2	177	...	135
		Total ...	1,341	1,437	...	...	...	...	...	2,778	...	1,907	...	9	1,916	63,582	741
Khulna	72	Khulna ...	746	723	...	...	1,751	...	...	3,220	...	681	...	8	689	89	1,446
	73	Satkhira ...	400	621	...	...	...	...	...	1,021	...	457	...	...	457	...	906
	74	Dobhatta ...	367	85	...	...	...	...	...	452	...	...	...	...	...	...	12
		Total ...	1,513	1,429	...	...	1,751	...	...	4,693	...	1,138	...	8	1,146	89	2,364
		Divisional Total ...	50,371	52,749	46	1,217	3,257	150	...	1,07,790	35,963	80,726	...	241	1,16,930	75,603	1,19,415
DACCA DIVISION.																	
Dacca	75	Dacca ...	8,940	7,697	...	1,133	208	...	...	17,978	...	10,794	...	296	11,090	1,711	26,549
	76	Narayanganj ...	3,849	2,080	...	...	400	...	...	6,329	...	6,766	...	43	6,809	2,808	12,567
		Total ...	12,789	9,777	...	1,133	608	...	...	24,307	...	17,560	...	339	17,899	4,519	39,116
Mymensingh	77	Mymensingh ...	1,297	1,818	...	...	...	...	...	3,115	...	2,699	...	...	2,699	...	11,024
	78	Muktagacha ...	523	659	...	...	...	...	...	1,182	...	570	...	...	570	23,479	25
	79	Jamalpur ...	561	961	...	...	...	...	...	1,522	...	728	...	10	738	...	1,577
	80	Sherpur ...	747	624	...	...	...	...	...	1,371	2	622	...	38	662	...	326
	81	Kishorganj ...	564	706	...	...	...	...	...	1,270	...	682	...	1	683	...	732
	82	Bazitpur ...	514	348	...	...	...	...	...	862	...	345	...	1	346	...	118
	83	Netrokona ...	464	770	...	...	...	...	...	1,234	...	399	...	...	399	...	23
	84	Tangail ...	453	566	146	...	...	...	...	1,165	...	1,031	...	1	1,032	...	194
		Total ...	5,123	6,452	146	...	...	...	...	11,721	2	7,076	...	51	7,129	23,479	14,018
Faridpur	85	Faridpur ...	647	1,360	...	...	...	...	...	2,134	40	1,709	...	5	1,754	...	803
	86	Madaripur ...	389	883	...	69	58	...	...	1,272	...	1,550	...	3	1,553	695	...
		Total ...	1,036	2,243	...	69	58	...	...	3,406	40	3,259	...	8	3,307	695	803
Bakarganj	87	Barisal ...	1,105	2,008	...	...	29	...	...	3,142	...	2,547	...	4	2,551	1,05,791	119
	88	Nalchiti ...	282	390	...	...	...	...	...	672	...	362	...	5	367	...	21
	89	Jhalakati ...	403	505	...	...	7	...	...	915	...	1,493	...	7	1,500	268	44
	90	Perojpur ...	552	409	...	...	...	...	...	961	...	810	...	4	814	...	24
	91	Patuakhali ...	488	276	...	...	...	...	...	764	...	598	...	8	606	...	1,380
		Total ...	2,830	3,588	...	...	36	...	...	6,454	...	5,810	...	28	5,838	1,06,059	1,668
		Divisional Total ...	21,778	22,060	146	1,202	702	...	...	45,888	42	33,705	...	426	34,173	1,34,752	55,595

in the Bengal Presidency during the year ending 31st March 1912—continued.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	482	17,080	13,042	48	148	...	1	...	1,330	...	...	831	343	13,670	21	47,984
1,167	1,944	14,066	2,171	...	153	...	...	...	96	...	...	618	1,016	7,116	33	29,264
45	469	6,283	3,461	...	74	...	63	...	20	...	...	504	59	2,010	14	13,157
191	24	7,280	1,736	...	67	...	16	...	3	...	...	724	256	3,540	63	13,900
201	195	3,896	3,884	...	69	...	...	...	47	...	...	240	20	1,873	53	10,483
...	38	2,921	510	...	49	...	3	...	10	...	...	279	137	988	2	5,454
...	.....	256	1,678	...	43	...	7	...	3	...	...	...	7	1,668	...	3,985
...	190	280	886	...	12	120	...	...	177	...	...	99	190	435	...	2,410
...	108	426	1,096	...	37	...	...	...	132	...	...	96	36	831	15	3,209
1,604	3,450	52,488	28,464	48	652	120	90	...	1,818	...	...	3,391	2,064	32,131	201	1,29,796
1,580	5,723	19,576	29,330	2	274	48	45	...	...	...	...	672	...	9,081	8	87,142
362	1,400	10,610	4,708	...	133	147	24	...	...	...	...	608	149	3,148	...	21,566
...	1,301	8,249	3,058	30	126	...	46	...	...	...	...	1,866	231	2,807	12	17,771
564	456	4,060	3,954	53	126	...	16	...	...	...	...	296	49	1,585	10	11,615
...	296	2,737	620	...	128	...	28	...	...	...	...	158	22	1,916	...	5,905
...	548	709	...	...	25	...	9	...	...	...	...	312	25	2,633	2	4,263
2,506	9,724	45,941	41,670	85	812	195	168	...	...	...	...	3,912	476	21,170	32	1,48,262
1,931	1,005	6,145	3,754	...	110	...	17	...	...	...	...	929	11	4,242	...	81,902
10	50	1,722	1,745	25	73	...	...	...	...	...	...	151	25	588	2	4,321
...	80	319	799	...	30	...	...	...	...	...	...	...	176	152	...	1,691
1,941	1,135	8,186	6,298	25	213	...	17	...	...	...	...	1,080	212	4,982	2	88,414
...	387	6,747	4,575	...	67	...	6	...	145	120	...	470	14	2,442	...	16,508
...	165	2,437	2,964	29	43	...	...	...	28	...	...	...	93	2,002	3	8,665
86	118	165	96	...	29	...	5	...	...	...	...	...	80	461	...	1,052
86	670	9,349	7,635	29	139	...	11	...	168	120	...	470	187	4,905	3	26,225
60,532	43,907	3,99,062	1,17,947	13,468	6,747	1,448	779	...	2,227	319	923	28,434	5,580	2,29,163	17,433	11,22,987
...	12,144	1,80,062	12,180	...	724	30,960	...	...	5,123	798	...	1,937	88	61,624	770	3,34,670
622	2,216	40,329	3,352	...	231	692	...	47	127	911	...	1,443	24	17,909	24	83,302
622	14,360	2,20,391	15,532	...	955	31,652	...	47	5,250	1,709	...	3,380	112	79,533	794	4,17,972
...	1,452	16,251	4,524	...	155	...	164	...	39	...	...	965	1,508	4,795	9	64,365
...	236	3,703	110	...	74	...	7	...	...	...	...	242	197	1,054	...	5,655
...	393	4,979	1,200	...	107	...	...	...	45	...	...	597	52	4,322	23	13,295
...	285	4,556	1,300	...	90	...	...	...	4	...	...	607	7	1,897	3	9,074
16	217	2,963	990	...	76	25	...	...	...	...	...	309	274	999	8	6,609
...	50	923	480	...	69	...	...	...	...	...	...	94	42	713	...	2,489
89	47	3,091	420	...	84	...	2	...	13	...	...	60	5	2,503	...	6,337
137	1	3,181	...	...	82	...	...	...	...	...	...	419	47	4,249	7	8,317
242	2,681	39,647	9,024	...	737	25	173	...	101	...	...	3,300	2,132	20,532	50	1,16,141
17	358	14,078	842	...	60	...	...	...	173	...	...	295	839	3,260	157	20,882
99	...	5,479	840	...	64	535	...	...	...	...	...	359	...	5,603	...	13,674
116	358	19,557	1,682	...	124	535	...	...	173	...	...	654	839	8,863	157	34,556
425	121	15,291	1,500	...	146	...	...	...	16	60	...	680	95	7,215	3	1,31,462
...	108	359	250	...	51	...	...	...	...	...	...	...	17	828	...	1,632
...	582	3,479	600	...	76	...	3	...	89	24	...	240	1,450	1,249	3	8,107
...	36	1,785	1,957	...	125	381	...	...	...	24	...	...	79	1,527	...	6,008
...	779	334	600	...	90	...	...	...	...	25	...	274	15	1,081	...	4,578
425	1,624	21,248	4,907	...	488	381	3	...	105	133	...	1,194	1,656	11,960	6	1,51,787
1,405	19,023	3,00,843	31,145	...	2,304	32,593	176	47	5,629	1,842	...	8,528	4,739	1,20,828	1,007	7,20,456

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
			Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).				Total.
								Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	
			36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY DIVISION—*concluded.*																	
Nadia	54	Krishnagar ...	...	1,046	...	1,046	...	...	298	...	...	386	274	61	363	1,084	1,382
	55	Santipur ...	5,683	1,787	...	7,470	...	...	...	...	...	373	378	254	742	1,747	1,747
	56	Ranaghat ...	...	388	24	412	...	...	...	...	199	138	2	34	233	407	606
	57	Nadia ...	...	756	...	756	25	...	...	...	2	152	266	32	147	597	599
	58	Kushtia ...	...	297	...	297	...	...	...	...	...	119	609	30	327	1,085	1,085
	59	Kumarkhali ...	...	204	...	204	...	...	...	...	...	61	55	24	141	281	281
	60	Meherpur ...	50	169	...	219	...	...	...	...	...	80	5	11	215	311	311
	61	Birnagar ...	...	71	...	71	...	...	...	...	...	55	93	15	76	239	239
	62	Chakdah ...	120	237	...	357	...	...	...	...	...	89	5	29	25	148	148
		Total ...	5,853	4,955	24	10,832	25	...	298	...	201	1,453	1,687	490	2,269	5,899	6,398
Murshidabad	63	Berhampore ...	...	600	...	600	...	...	228	...	124	638	167	236	489	1,530	1,882
	64	Murshidabad ...	...	888	...	888	...	...	...	...	...	327	262	53	185	827	827
	65	Azimganj ...	...	490	...	490	...	...	...	...	...	116	170	32	347	665	665
	66	Jangipur ...	...	474	...	474	...	...	...	...	...	174	127	...	304	605	605
	67	Kandi ...	...	415	...	415	...	...	...	...	...	146	2	19	91	258	258
	68	Dhulian ...	...	130	...	130	...	...	...	...	...	98	24	20	93	235	235
		Total ...	...	2,997	...	2,997	...	...	228	...	124	1,499	752	360	1,509	4,120	4,472
Jessore	69	Jessore ...	...	674	200	874	...	...	1,800	...	24	178	26	44	298	546	2,370
	70	Kotchandpur ...	...	824	...	824	...	...	...	...	...	147	11	43	237	438	438
	71	Maheshpur ...	...	271	...	271	...	...	...	...	...	66	22	6	196	290	290
		Total ...	...	1,769	200	1,969	...	...	1,800	...	24	391	59	93	731	1,274	3,098
Khulna	72	Khulna ...	...	954	12	966	...	...	259	...	...	165	144	38	103	450	709
	73	Satkhira ...	...	338	...	338	...	...	...	...	...	157	32	13	201	403	403
	74	Debhatta ...	...	202	...	202	...	...	...	...	...	69	265	...	...	334	334
		Total ...	...	1,494	12	1,506	...	...	259	...	...	391	441	51	304	1,187	1,446
		Divisional Total ...	8,447	29,371	50	38,368	3,742	...	20,164	...	4,865	10,728	7,479	3,258	15,825	37,290	62,319
DACCA DIVISION.																	
Dacca	75	Dacca ...	...	7,598	...	7,598	300	...	13,737	...	8,481	1,041	3,034	956	9,190	14,199	36,417
	76	Narayanganj ...	...	3,011	...	3,011	...	...	5,317	...	948	537	704	336	10,163	11,730	17,995
		Total ...	...	10,609	...	10,609	300	...	19,054	...	9,429	1,538	3,738	1,291	19,362	25,929	54,412
Mymensingh	77	Mymensingh ...	...	1,179	...	1,179	...	...	1,040	...	3,583	105	231	154	803	1,293	5,916
	78	Muktagacha ...	...	259	...	259	...	...	...	...	...	76	8	30	141	255	255
	79	Jamalpur ...	...	446	24	470	...	...	...	...	...	147	99	48	242	536	536
	80	Sherpur ...	...	475	...	475	...	...	...	...	...	150	100	34	420	704	704
	81	Kishorganj ...	...	280	...	280	...	...	...	...	223	16	54	32	325	427	650
	82	Bazitpur ...	...	180	...	180	...	...	...	...	...	67	...	...	141	208	208
	83	Netrokona ...	...	429	...	429	...	...	...	...	...	100	3	23	172	298	298
	84	Tangail ...	...	637	120	757	...	...	...	...	...	147	5	24	624	800	800
		Total ...	...	3,885	144	4,029	...	...	1,040	...	3,806	808	500	345	2,868	4,521	9,367
Faridpur	85	Faridpur ...	...	832	...	832	...	...	81	...	1,199	222	14	65	2,690	2,991	4,271
	86	Madaripur ...	...	547	...	547	...	...	...	...	...	600	38	32	495	1,165	1,165
		Total ...	...	1,379	...	1,379	...	...	81	...	1,199	822	52	97	3,185	4,156	5,436
Backarganj	87	Barisal ...	...	816	24	840	...	...	1,388	...	239	198	211	116	635	1,160	2,787
	88	Nalchiti ...	...	90	...	90	...	...	...	...	...	157	...	14	73	244	244
	89	Jhalakati ...	...	317	...	317	...	...	...	...	...	170	...	25	356	551	551
	90	Perojpur ...	...	346	...	346	...	...	...	...	...	149	19	21	628	817	817
	91	Patuakhali ...	...	172	...	172	...	...	...	...	...	36	25	20	279	360	360
		Total ...	...	1,741	24	1,765	...	...	1,388	...	239	710	255	196	1,971	3,132	4,759
		Divisional Total ...	...	17,614	168	17,782	300	...	21,563	...	14,673	3,878	4,545	1,929	27,386	37,738	73,974

in the Bengal Presidency during the year ending 31st March 1912—continued.

Total expenditure.	Extraordinary and Debt.								Total disbursement.	Balance.			Grand Total.
	Investments.		Payments to Sinking Fund.	Repayment of loans.	Advances.								
	In securities other than Sinking Funds.	In Savings Bank.			Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54,782	...	...	...	2,290	50	31	...	2,371	57,153	286	9,151	9,437	66,590
45,468	...	...	...	...	135	1,742	2,306	4,183	49,651	2,634	14,650	17,284	66,935
16,003	...	...	...	...	...	1,766	36	1,802	17,805	243	48,349	48,592	66,397
17,490	...	...	...	...	...	345	1,300	1,645	19,135	1,076	1,254	2,330	21,465
13,435	...	...	...	...	...	1,951	763	2,714	16,149	95	16,524	16,619	32,768
6,832	...	...	...	...	...	719	66	785	7,617	...	622	622	8,239
5 184	...	...	...	...	...	1,209	1	1,210	6,394	314	314	628	7,022
3,266	...	...	...	...	...	514	87	601	3,867	...	1,913	1,913	5,780
4,581	...	...	...	...	...	420	32	452	5,033	599	1,095	1,694	6,727
1,67,041	...	...	...	2,290	185	8,697	4,591	15,763	1,82,804	5,247	93,872	99,119	2,81,923
96,371	...	...	...	2,414	...	11,960	6,989	21,363	1,17,734	...	50,639	50,639	1,68,373
27,207	...	...	...	...	50	4,544	...	4,594	31,801	...	1,479	1,479	33,280
22,485	...	...	...	...	...	283	...	283	22,768	...	3,909	3,909	26,677
14,343	...	...	...	...	...	2,084	2,037	4,121	18,464	633	3,672	4,305	22,769
8,397	...	...	...	...	...	...	...	...	8, 97	...	4,171	4,171	12,568
5,430	...	...	...	...	...	...	20	20	5,450	...	1,340	1,340	6,790
1,74,233	...	...	...	2,414	50	18,871	9,046	30,381	2,04,614	633	65,210	65,843	2,70,457
88,047	...	...	...	993	...	...	1,172	2,165	90,212	1,608	57,712	59,320	1,49,532
7,229	...	...	...	...	...	...	983	983	8,212	...	1,013	1,013	9,225
2 899	...	...	...	...	...	400	2,500	2,900	5,799	...	430	430	6,229
98,175	...	...	...	993	...	400	4,655	6,048	1,04,223	1,608	59,155	60,763	1,64,986
22,092	...	...	...	326	65	3,300	2,472	6,163	28,255	...	21,868	21,868	50,123
10,884	...	...	...	...	...	162	172	334	11,218	172	125	297	11,515
2,040	...	...	...	...	...	348	...	348	2,388	...	36	36	2,424
35,016	...	...	...	326	65	3,810	2,644	6,845	41,861	172	22,029	22,201	64,062
14,52 136	777	1,176	...	41,935	400	77,967	84,385	2,06,640	16,58,776	44,139	5,19,377	5,63,516	22,22,292
4,08,053	...	...	...	13,566	180	28,356	10,709	52,811	4,60,864	5,274	60,117	65,391	5,26,255
1,17,446	...	...	...	5,649	...	2,925	5,814	14,388	1,31,834	2,892	45,211	48,103	1,79,937
5,25,499	...	...	...	19,215	180	31,281	16,523	67,199	5,92,698	8,166	1,05,328	1,13,494	7,06,192
77,274	...	...	...	2,441	...	4,430	6,463	13,334	90,608	9,039	2,904	11,943	1,02,551
7,921	...	...	...	...	...	740	449	1,189	9,110	51	1,023	1,074	10,184
18 561	...	...	...	...	...	551	1,905	2,456	19,017	1,048	1,323	2,371	21,388
12,286	...	...	...	...	...	675	28	703	12,989	...	932	932	13,921
9 492	...	...	...	...	...	125	280	405	9,897	141	507	648	10,545
4,085	...	...	...	...	...	245	...	245	4,330	...	191	191	4,521
8,697	...	...	...	...	...	...	80	80	8,777	333	3,574	3,907	12,684
12,071	...	...	...	...	...	199	380	579	12,650	...	3,809	3,809	16,459
1,48,387	...	...	...	2 441	...	6 965	9,585	18,991	1.67,378	10,612	14,263	24,875	1,92,253
29,873	...	...	...	287	...	900	254	1,441	31,314	1,554	7,330	8,884	40.198
18,211	...	...	...	...	...	...	140	140	18,351	...	1,325	1,325	19,676
48,084	...	...	...	287	...	900	394	1,581	49,665	1,554	8,655	10,209	59,874
1,40,782	...	...	...	1,171	...	750	753	2,674	1,43,456	414	4,488	4,902	1,48,358
3,005	...	...	...	...	...	...	38	38	3,043	...	765	765	3,808
11,390	...	...	...	...	...	120	1,486	1,606	12,996	...	838	838	13,834
8,946	...	...	...	...	...	...	...	...	8,946	...	566	566	9,512
6,480	...	...	...	...	...	...	...	...	6,480	...	1,013	1,013	7,493
1,70,603	...	...	...	1,171	...	870	2,277	4,318	1,74,921	414	7,670	8,084	1,83,005
8,92,573	...	...	...	23,114	180	40,016	28,779	92,089	9,84,662	20,746	1,35,916	1,56,662	11,41,324

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLE TION CHARGE.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	2,605	3,528	171	5,014	146	...	...	11,464	...	2,390	...	...	2,390	...	5,911
	93	Cox's Bazar	234	465	...	...	...	...	...	699	34	276	...	7	317	281	...
		Total	2,839	3,993	171	5,014	146	...	...	12,163	34	2,666	...	7	2,707	281	5,911
Tippera	94	Comilla	1,025	1,223	...	...	81	...	...	2,329	...	1,441	...	73	1,514	...	772
	95	Brahmanbaria	484	659	...	82	...	36	...	1,261	...	813	...	3	816	...	2,700
	96	Chandpur	848	541	...	93	...	...	...	1,482	...	1,449	...	30	1,479	1,364	959
		Total	2,357	2,423	...	175	81	36	...	5,072	...	3,703	...	106	3,809	1,364	4,431
Noakhali	97	Noakhali	591	570	...	...	2	...	...	1,163	...	991	...	49	1,040	...	422
		Divisional Total	5,787	6,986	171	5,189	229	36	...	18,398	34	7,360	...	162	7,556	1,645	10,764
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	1,389	2,698	...	...	13	...	...	4,100	15	2,607	...	24	2,646	575	437
	99	Nator	754	845	...	...	...	...	...	1,599	6	1,294	...	25	1,325	4,854	186
		Total	2,143	3,543	...	...	13	...	...	5,699	21	3,901	...	49	3,971	5,429	623
Dinajpur	100	Dinajpur	2,045	2,069	...	...	1	...	...	4,115	8	2,794	...	36	2,838	485	58
Jalpaiguri	101	Jalpaiguri	1,129	812	...	...	...	...	...	1,941	...	1,455	...	43	1,498	...	27
Darjeeling	102	Darjeeling	14,375	7,862	...	3,215	1,391	...	...	26,843	1,210	27,514	...	57	28,781	542	6,307
	103	Kurseong	1,213	1,175	...	265	67	...	...	2,720	...	899	...	...	899	148	1,278
		Total	15,588	9,037	...	3,480	1,458	...	...	29,563	1,210	28,413	...	57	29,680	690	7,585
Rangpur	104	Rangpur	1,186	1,362	...	39	...	...	...	2,587	5	3,508	...	...	3,513	...	878
Bogra	105	Bogra	1,233	1,120	...	179	...	...	...	2,532	...	2,205	...	1	2,206	...	732
	106	Sherpur	473	577	...	...	...	...	...	1,050	...	579	...	4	583	...	51
		Total	1,706	1,697	...	179	...	...	...	3,582	...	2,784	...	5	2,789	...	783
Pabna	107	Pabna	789	2,124	...	...	...	...	...	2,913	6	1,770	...	2	1,778	386	1,432
	108	Serajganj	583	1,056	...	...	...	...	...	1,639	...	960	...	9	969	1,509	...
		Total	1,372	3,180	...	...	...	...	...	4,552	6	2,730	...	11	2,747	1,895	1,432
Malda	109	English Bazar	893	761	...	...	...	...	...	1,654	...	929	...	36	965	...	11
	110	Old Malda	299	351	...	...	...	...	...	650	...	198	...	18	216	137	...
	111	Nawabganj	415	567	...	...	...	...	...	982	...	318	...	5	323	...	...
		Total	1,607	1,679	...	...	...	...	...	3,286	...	1,445	...	59	1,504	137	11
		Divisional Total	26,776	23,379	...	3,698	1,472	...	...	55,325	1,250	47,030	...	260	48,540	8,636	11,397
		GRAND TOTAL	1,54,371	1,75,111	1,294	11,672	7,975	1,051	...	3,52,074	59,073	2,79,603	...	1,567	3,40,233	3,51,051	2,84,819
		GRAND TOTAL FOR 1910-11	1,42,609	1,71,040	803	8,665	5,320	1,743	...	3,30,180	48,581	2,77,084	346	1,576	3,27,587	1,97,276	2,67,778

in the Bengal Presidency during the year ending 31st March 1912—continued.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,751	2,024	29,695	2,500	...	242	165	...	...	198	...	...	10,755	1,024	25,233	24	79,520
108	...	611	520	...	70	281	...	...	...	...	...	406	1	686	...	2,964
1,859	2,024	30,306	3,020	...	312	446	...	...	198	...	...	11,161	1,025	25,919	24	82,484
179	1,378	11,688	1,696	...	70	106	22	...	...	...	...	907	37	7,089	...	23,944
...	262	4,630	1,470	...	70	...	31	...	10	...	...	300	50	2,500	...	12,023
...	441	15,503	1,510	...	60	...	...	...	...	...	...	480	837	7,410	7	28,571
179	2,081	34,821	4,676	...	200	106	53	...	10	...	...	1,687	924	16,999	7	64,538
...	540	6,726	1,146	...	61	...	...	...	...	225	...	354	79	1,060	...	10,613
2,038	4,645	68,853	8,842	...	573	552	53	...	206	225	...	13,202	2,028	43,978	31	1,57,635
349	2,863	12,109	4,000	...	178	392	139	...	95	...	...	955	124	7,400	612	30,228
...	136	5,532	1,297	...	54	...	...	...	...	...	...	424	...	1,973	8	14,464
349	2,999	17,641	5,297	...	232	392	139	...	95	...	...	1,379	124	9,373	620	44,692
119	295	16,751	3,979	...	114	296	70	...	266	225	...	720	398	6,394	...	30,170
...	544	11,079	2,000	...	79	...	...	...	...	...	...	197	327	8,522	661	23,436
		(a)														
35,177	425	1,38,876	13,684	...	438	13,689	172	...	198	360	...	8,804	36,685	35,817	...	2,91,114
3,706	356	6,361	5,496	...	132	1,413	...	...	126	...	...	120	410	52	...	19,597
35,882	781	1,45,177	19,180	...	570	15,102	172	...	324	360	...	8,924	37,095	35,869	...	3,10,711
...	1,489	15,636	5,700	...	245	...	32	...	175	...	...	360	353	2,758	...	27,626
166	225	12,585	2,455	...	91	...	...	...	145	26	...	602	978	2,726	...	19,731
...	72	2,692	1,100	...	79	...	...	...	60	...	...	504	5	506	12	5,081
166	297	15,277	2,555	...	170	...	...	...	205	26	...	1,106	983	3,232	12	24,812
...	1,280	8,330	2,000	...	125	217	15	...	...	...	...	619	...	2,734	41	17,679
...	...	6,686	2,000	...	162	1,868	...	...	224	...	...	749	56	3,729	20	17,003
...	1,280	15,016	4,000	...	287	2,085	15	...	224	...	...	1,368	56	6,463	61	34,682
500	2,001	5,992	1,611	...	159	100	20	...	7	...	...	463	...	1,729	33	12,626
...	52	619	480	...	34	...	...	...	...	...	...	...	20	700	...	2,042
...	...	1,836	760	...	185	...	...	...	...	...	...	157	...	2,699	5	5,642
500	2,053	8,447	2,851	...	378	100	20	...	7	...	...	620	20	5,128	38	20,310
40,016	9,738	2,45,524	45,562	...	2,075	17,975	448	...	1,296	611	...	14,674	39,356	77,739	1,392	5,16,439
1,55,933	1,16,574	14,59,739	2,88,204	17,705	18,815	64,745	2,560	283	10,301	6,007	2,399	95,712	61,830	6,10,956	28,526	35,86,160
2,33,651	1,15,636	13,55,825	3,73,297	20,293	16,877	26,259	3,322	590	5,464	5,01	2,025	95,286	96,389	5,79,071	7,350	34,01,895

(a) Includes Rs. 92,411 for sewage scheme.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
			Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest on loans.		Discount.	Account cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).				Total.
								Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	Provident Fund.	Miscellaneous.		Total.
			36	37	38	39	40	41	42	43	44	45	45 (*a*)	46 (*b*)	47 (*c*)	46	47
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	12,001	2,538	...	14,539	842	...	...	...	1,016	40	866	...	15,911	16,817	17,833
	93	Cox's Bazar	...	498	24	522	565	...	...	...	...	100	15	...	134	249	249
		Total	12,001	3,036	24	15,061	1,407	...	...	...	1,016	140	881	...	16,045	17,066	18,082
Tippera	94	Comilla ...	620	72	...	692	495	...	...	...	...	171	100	63	391	725	725
	95	Brahmanbaria	...	528	...	528	...	...	...	...	...	422	32	...	1,570	2,024	2,024
	96	Chandpur	...	920	...	920	...	...	...	...	...	188	186	52	146	570	570
		Total	620	1,520	...	2,140	495	...	...	...	...	779	318	115	2,107	3,319	3,319
Noakhali	97	Noakhali ...	334	...	50	384	...	...	...	...	...	147	118	36	1,674	1,975	1,975
		Divisional Total	12,955	4,556	74	17,585	1,902	...	...	...	1,016	1,066	1,317	151	19,826	22,360	23,376
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	1,032	...	120	1,152	...	...	...	...	...	187	153	102	1,175	1,617	1,617
	99	Nator ...	96	500	48	644	37	...	...	...	...	559	342	49	170	1,120	1,120
		Total	1,128	500	168	1,796	37	...	...	...	...	746	495	151	1,345	2,737	2,737
Dinajpur	100	Dinajpur ...	3,743	406	25	4,174	...	...	...	...	668	325	558	173	562	1,618	2,286
Jalpaiguri	101	Jalpaiguri ...	998	...	...	998	...	...	418	...	...	550	1	52	474	1,077	1,495
Darjeeling	102	Darjeeling ...	2,040	...	...	2,040	...	...	24,880	...	2,672	2,587	4,967	1,204	5,821	14,579	46,131
	103	Kurseong ...	180	548	...	728	...	...	1,445	...	26	90	24	120	344	578	2,049
		Total	2,220	548	...	2,768	...	...	26,325	...	6,693	2,677	4,991	1,324	6,165	15,157	48,180
Rangpur	104	Rangpur ...	...	1,060	115	1,175	...	...	...	...	38	378	144	107	348	977	1,065
Bogra	105	Bogra ...	2,997	369	120	3,486	...	...	...	...	215	299	130	76	492	997	1,212
	106	Sherpur ...	280	69	...	349	...	...	111	...	...	125	30	40	659	854	965
		Total	3,277	438	120	3,835	...	...	111	...	215	424	160	116	1,151	1,851	2,177
Pabna	107	Pabna ...	87	1,213	60	1,360	...	...	...	...	...	45	121	78	899	1,143	1,143
	108	Serajganj ...	...	923	...	923	...	...	173	...	...	194	61	62	643	960	1,133
		Total	87	2,136	60	2,283	...	...	173	...	...	239	182	140	1,542	2,103	2,276
Maida	109	English Bazar	...	540	...	540	...	...	83	...	...	11	48	54	242	355	438
	110	Old Maida ...	...	384	...	384	...	...	...	...	42	89	20	9	66	184	226
	111	Nawabganj	...	382	...	382	...	...	...	...	...	...	11	23	112	146	146
		Total	...	1,306	...	1,306	...	...	83	...	42	100	79	86	420	685	810
		Divisional Total	11,453	6,394	488	18,335	37	...	27,110	...	7,711	5,439	6,610	2,149	12,007	26,205	61,026
		GRAND TOTAL	69,390	87,696	1,937	1,59,023	6,273	...	1,57,244	...	31,356	35,410	28,274	12,443	1,08,350	1,84,477	3,73,077
		GRAND TOTAL FOR 1910-11	68,493	83,493	1,887	1,53,873	9,333	1,161	1,53,306	...	28,792	29,936	24,994	11,925	84,091	1,50,946	3,34,205

in the Bengal Presidency during the year ending 31st March 1912—concluded.

Total Expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.
	Investments.		Payments to Sinking Fund.	Payment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.	
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.							
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rss	Rs.	Rs,	Rs.	Rs.	Rs.
1,26,588	...	...	...	...	...	7,307	206	7,513	1,34,101	100	4,199	4,299	1,38,400
5,316	...	...	...	...	50	800	211	1,061	6,377	...	2,292	2,292	8,669
1,31,904	...	...	...	...	50	8,107	417	8,574	1,40,478	100	6,491	6,591	1,47,069
29,699	...	...	...	...	...	896	116	1,012	30,711	1,258	12,185	(a)13,443	44,154
16,652	...	...	...	...	...	750	594	1,344	17,996	...	1,857	1,857	19,853
33,022	...	...	...	...	50	...	1,699	1,749	34,771	...	25,974	25,974	60,745
79,373	...	...	...	...	50	1,646	2,409	4,105	83,478	1,258	40,016	41,274	1,24,752
15,175	...	...	...	...	50	107	216	373	15,548	2,141	3,336	5,477	21,025
2,26,452	...	...	...	...	150	9,860	3,042	13,052	2,39,504	3,499	49,843	53,342	2,92,846
39,743	...	...	...	...	50	2,152	...	2,202	41,945	...	2,574	2,574	44,519
19,189	...	...	...	...	...	3,520	100	3,620	22,809	...	5,320	5,320	28,129
58,932	...	...	...	...	50	5,672	100	5,822	64,754	...	7,894	7,894	72,648
43,583	...	...	...	...	...	3,058	966	4,024	47,607	2,069	4,071	6,140	53,747
29,368	...	...	...	1,395	...	350	440	2,185	31,553	568	3,656	4,224	35,777
3,94,909	...	...	...	31,727	...	(b) 1,47,062	16,759	1,97,548	5,92,457	25,411	49,364	74,775	6,67,232
25,993	...	...	...	1,170	...	15,030	...	16,250	42,243	...	10,850	10,850	53,093
4,20,902	...	...	...	32,897	...	1,62,142	16,759	2,13,798	6,34,700	25,411	60,214	85,625	7,20,325
35,966	...	...	...	...	25	2,569	730	3,324	39,290	86	646	732	40,022
29,167	...	...	...	...	...	398	100	498	29,665	3,223	319	3,542	33,207
8,028	...	...	...	382	...	70	1	453	8,481	...	1,452	1,452	9,933
37,195	...	...	...	382	...	468	101	951	38,146	3,223	1,771	4,994	43,140
24,873	...	...	...	...	...	1,682	38	1,720	26,593	128	3,578	3,706	30,299
21,667	...	...	...	192	...	450	2,136	2,778	24,445	305	1,271	1,576	26,021
46,540	...	...	...	192	...	2,132	2,174	4,498	51,038	433	4,849	5,282	56,320
16,223	...	...	...	225	...	111	38	374	16,597	...	5,865	5,865	22,462
3,518	...	...	...	...	...	...	...	...	3,518	343	3,524	3,867	7,385
7,475	...	...	...	...	...	...	...	...	7,475	...	8,811	8,811	16,286
27,216	...	...	...	225	...	111	38	374	27,590	343	18,200	18,543	46,133
6,99,702	...	...	...	35,091	75	1,76,502	23,308	2,34,976	9,34,678	32,183	1,01,301	1,33,434	10,68,112
48,16,840	777	23,176	1,100	2,10,988	5,127	7,08,954	2,09,769	11,59,891	59,76,731	2,05,589	16,26,410	18,31,999	78,08,730
45,57,073	15,671	43,155	500	1,68,301	7,508	9,54,834	3,30,164	15,20,133	60,77,206	1,77,210	12,77,080	14,54,290	75,31,496

(a) Treasury balance was Rs. 12,857, the rest represents value of chalans credited in the Municipal cash-book, but not appearing in the Treasury pass-book.
(b) Includes Rs. 1,761 on account of Dispensary fund.

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in the Bengal Presidency, the population within municipal limits, the actual number of rate-payers, total number of Commissioners, and total number of, and attendance at, meetings held in each Municipality during the year 1911-1912.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
BURDWAN.	Burdwan	1	Burdwan	1st April 1865 ...	38,691	7,951	20·54	22	28	3	62·5
		2	Kalna	1st ,, 1869 ...	8,121	2,934	36·12	15	36	..	50·74
		3	Katwa	1st ,, ,, ...	7,220	2,347	32·5	12	21	...	51·19
		4	Dainhat...	1st ,, ,, ...	5,618	1,227	21·84	12	14	...	52·9
		5	Raniganj	1st June 1876 ...	16,398	1,618	9·86	12	19	...	50·4
		6	Asansol	1st October 1896 ...	17,984	2,365	13·15	12	22	...	57·2
	Birbhum	7	Suri	July 1876 ...	8,692	1,667	19·17	16	20	8	50·13
	Bankura ...	8	Bankura	1st April 1869 ...	21,133	2,694	12·7	12	21	1	46·8
		9	Vishnupur	1st September 1873 ...	19,155	2,864	14·9	12	16	4	46·8
		10	Sonamukhi	1st April 1886 ...	13,448	1,543	11·4	9	7	...	68·5
	Midnapore ...	11	Midnapore	1865 ...	33,138	5,580	16·83	18	18	...	59·2
		12	Tamluk	1864 ...	7,872	1,906	24·33	12	21	...	58 3
		13	Ghatal	1st April 1869 ...	14,537	2,570	17·67	15	19	2	41·05
		14	Chandrakona	1st ,, ,, ...	9,315	2,353	25·26	12	22	1	59·04
		15	Ramjibanpur	1st ,, 1876 ...	10,265	1,908	18·58	9	10	...	53·33
		16	Khirpai	1st ,, ,, ...	4,995	1,083	21·68	9	15	...	57·3
		17	Kharar	1st ,, 1888 ...	9,493	1,386	14·7	15	20	4	57·8
	Hooghly	18	Hooghly-Chinsura ...	1865 ...	29,383	7,338	25·3	18	16	...	73·6
		19	Serampore	,, ...	44,451	7,459	15·04	18	18	...	67·9
		20	Uttarpara	,, ...	7,036	1,324	17·9	12	13	...	57·6
		21	Baidyabati	1869 ...	17,174	3,859	18·8	12	26	...	67·3
		22	Bhadreswar	,, ...	15,150	1,525	6·26	12	21	2	41·26
		23	Kotrung	,, ...	5,944	1,130	17·18	9	17	1	64·7
		24	Bansberia	,, ...	6,473	1,433	23·4	9	14	...	61·11
		25	Arambagh	1886 ...	8,281	1,590	19·66	10	18	...	67·21
	Howrah	26	Howrah	1862 ...	179,018	20,358	11·3	30	24	...	61·1
		27	Bally	1st April 1883 ...	18,662	3,211	17·2	21	28	2	43·02
				Divisional Total ...	577,647	93,223	16·1	375	524	28	.....
PRESIDENCY.	24-Pargauas ...	28	Cossipore-Chitpur ...	1st April 1889 ...	47,012	5,781	12·2	12	37	...	65·8
		29	Maniktala	1st ,, ,, ...	53,675	7,845	14·5	12	33	...	72·7
		30	Baranagar	1st ,, 1869 ...	25,889	3,976	15·3	9	23	...	73·4
		31	Kamarhati	1st August 1899 ...	18,004	2,005	11·1	12	12	...	70·1
		32	South Suburban ...	1st April 1869 ...	28,083	6,302	22·4	10	23	...	70
		33	Tollyganj	1st ,, 1901 ...	18,626	3,270	17·5	9	13	...	70·9
		34	Garden Reach... ...	13th March 1897 ...	44,918	3,956	8·8	12	14	...	67·2
		35	Rajpur	1st April 1876 ...	11,609	2,291	19·7	18	10	1	56·5
		36	Baruipur	1st ,, 1869 ...	5,376	1,152	21·4	9	18	2	49·3
		37	Jainagar	1st ,, ,, ...	9,247	1,527	16·5	12	21	7	50
		38	South Dum-Dum ...	1st ,, 1876 ...	12,882	1,776	13·7	9	14	...	65·07
		39	North Dum-Dum ...	1st September 1870 ...	5,046	904	17·9	9	13	...	64·1
		40	South Barrackpore ...	1st April 1869 ...	11,849	1,765	14·8	12	20	...	60
		41	Panihati	1st ,, 1900 ...	11,118	2,435	21·9	10	16	...	66·2
		42	Titagarh	1st ,, 1895 ...	45,159	1,614	3·5	10	14	...	61·2
		43	North Barrackpore ...	1st ,, 1869 ...	16,105	1,916	11·8	15	15	1	78·5
		44	Garulia	21st May 1896 ...	11,582	669	5·2	10	10	1	56
		45	Barasat	1st April 1869 ..	8,794	1,734	19·7	18	17	2	40
		46	Naihati	1st May ,, ...	18,218	5,400	29·6	9	12	...	74
		47	Halisahar	1st July 1903 ...	13,454	2,350	17·4	12	18	3	46
		48	Bhatpara	1st ,, 1899 ...	50,426	3,036	5·9	15	14	...	79·6
		49	Gobardanga	26th April 1870 ...	5,072	1,063	20·9	9	15	...	59·2
		50	Basirhat	1st ,, 1869 ...	18,332	2,504	13·6	15	11	...	53·3
		51	Baduria	1st ,, ,, ...	13,685	1,936	14·1	12	16	3	75
		52	Taki	1st ,, ,, ...	5,203	959	18·4	9	14	1	47·6
		53	Budge-Budge	1st ,, 1900 ...	17,982	2,093	11·6	9	12	...	55
	Nadia ...	54	Krishnagar	1st November 1864 ...	23,475	6,303	26·8	21	13	...	45·4
		55	Santipur	11th January 1865 ...	26,703	7,845	29·4	15	20	1	64
		56	Ranaghat	21st September 1864 ...	9,850	2,323	23·5	18	15	1	37·4
		57	Nadia	1st April 1869 ..	12,480	3,802	30·4	12	19	6	71·4
		58	Kushtia	1st ,, ,, ...	6,095	1,848	22·1	12	12	2	38·2
		59	Kumarkhali	1st ,, ,, ...	3,769	1,309	34·8	15	21	...	51·4
		60	Meherpur	15th ,, ,, ..	5,961	1,371	22·9	9	12	...	51·6
		61	Birnagar	1st ,, ,, ...	2,654	797	30·	12	14	...	41·6
		62	Chakdah	1st May 1886 ...	4,931	1,500	30·4	13	18	2	61·5
	Murshidabad ...	63	Berhampore	1st July 1876 ..	26,142	5,719	21·8	25	18	2	56·6
		64	Murshidabad	1st April 1869 ...	12,669	2,827	22·3	15	16	6	47·5
		65	Azimganj	1st ,, 1896 ...	12,327	3,030	24·5	15	19	4	42·06
		66	Jangipur	1st ,, 1869 ...	11,408	2,354	20·6	18	25	6	37
		67	Kandi	1st ,, ,, ...	12,638	2,390	18·8	11	10	2	50·9
		68	Dhulian	1st July 1909 ...	8,298	1,406	16·9	9	25	4	52·4
	Jessore ...	69	Jessore	1st August 1864 ...	8,880	1,696	19·1	18	17	...	44·4
		70	Kotchandpur ...	1st July 1883 ...	8,077	1,447	17·9	10	16	1	48·07
		71	Maheshpur	1st April 1869 ...	4,215	926	21·9	15	21	9	52·6
	Khulna ...	72	Khulna	1st October 1884 ...	12,993	1,917	14·7	15	18	...	37
		73	Satkhira	1st April 1869 ...	10,909	2,022	18·5	12	15	...	58·3
		74	Debhatta	1st July 1876 ..	5,296	987	18·6	12	19	...	60·5
				Divisional Total ...	757,116	123,488	19·6	600	798	67	.....

APPENDIX A—*concluded.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Dacca.	Dacca	75	Dacca	August 1864	108,152	12,988	12·0	21	15	...	51·4
		76	Narayanganj	8th September 1876	27,876	2,492	8·9	12	18	1	55·0
	Mymensingh	77	Mymensingh	1st April 1869	19,853	2,201	11·0	18	18	2	39·8
		78	Muktagacha	October 1875	6,555	1,122	17·1	9	18	...	50·0
		79	Jamalpore	1st April 1869	21,109	2,960	14·0	15	15	1	57·3
		80	Sherpur	1st ,, ,,	15,591	2,220	14·2	12	32	6	47·4
		81	Kishorganj	1st ,, ,,	18,026	2,400	13·3	15	19	3	40·7
		82	Bazitpur	1st ,, ,,	10,833	1,925	17·7	9	26	2	50·4
		83	Netrokona	1st January 1887	13,740	1,915	13·9	16	13	1	45·1
		84	Tangail	1st July 1887	16,362	2,586	15·8	15	28	6	43·3
	Faridpur	85	Faridpur	January 1869	13,131	2,193	16·7	18	15	...	47·7
		86	Madaripur	April 1875	19,073	3,150	16·5	12	18	...	50·4
	Bakarganj	87	Barisal	1st July 1876	22,473	3,716	13·8	15	21	2	58·7
		88	Nalchiti	1st April 1875	1,953	314	16·0	9	30	...	51·4
		89	Jhalakati	1st ,, ,,	5,979	875	14·6	9	22	3	40·4
		90	Pirojpur	1st July 1885	11,996	2,040	17·0	11	22	...	62·8
		91	Patuakhali	1st April 1892	6,217	849	13·6	10	15	...	74·6
				Divisional Total	338,919	45,346	13·3	226	345	27	.....
Chittagong.	Chittagong	92	Chittagong	5th July 1864	28,706	4,980	17·3	18	13	...	62·8
		93	Cox's Bazar	1st April 1869	4,378	838	19·1	13	9	...	60·68
	Tippera	94	Comilla	30th November 1864	22,692	3,306	14·6	18	19	4	39·7
		95	Brahmanbaria	1st August 1868	22,295	3,681	16·5	12	15	...	60·0
		96	Chandpur	1st October 1897	12,717	1,764	13·9	9	19	...	0·81
	Noakhali	97	Noakhali	1st July 1876	7,069	1,168	16·7	12	15	...	53·3
				Divisional Total	97,857	15,737	16·0	82	90	4	.....
Rajshahi.	Rajshahi	98	Rampur-Boalia	21st April 1876	23,406	4,498	19	21	16	1	45·6
		99	Nator	1st ,, 1869	8,251	1,906	23·1	18	16	2	56·2
	Dinajpur	100	Dinajpur	1st ,, ,,	15,945	3,470	21·8	15	21	4	58·09
	Jalpaiguri	101	Jalpaiguri	1st ,, 1885	11,469	1,656	14·4	16	10	...	47
	Darjeeling	102	Darjeeling	1st July 1850	17,027	2,356	13·8	25	20	...	43
		103	Kurseong	1st May 1879	5,580	638	11·4	12	16	...	57·2
	Rangpur	104	Rangpur	1st April 1869	16,429	2,507	15·3	18	13	1	41·02
	Bogra	105	Bogra	1st July 1876	9,113	2,392	26·2	15	13	1	46·15
		106	Sherpur	Ditto	4,088	1,120	27·4	12	26	8	40·2
	Pabna	107	Pabna	Ditto	19,274	3,647	18·9	18	13	2	39·7
		108	Serajganj	1st April 1869	24,777	3,741	15·1	18	17	...	41·1
	Malda	109	English Bazar	1st April 1869	14,322	2,165	15·1	18	15	1	50·4
		110	Old Malda	Ditto	3,750	783	20·9	12	12	...	50
		111	Nawabganj	1st February 1903	23,322	3,665	15·7	12	15	...	60·6
				Divisional Total	196,753	34,544	17·6	230	223	20	.....
				GRAND TOTAL	1,968,292	312,838	15·9	1,513	1,980	146	.....
				GRAND TOTAL FOR 1910-11	1,966,961	311,798	15·8	1,506	1,879	138	.....

APPENDIX B.

Statement showing the results of general elections held in Municipalities in the Bengal Presidency during the year 1911-12.

(There is no appendix corresponding to this for the Municipalities in Eastern Bengal.)

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons actually who voted.	Percentage of attendance to voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
		Burdwan Division.					
2	Kalna	788	621	80·07	10	16	The general election was held on the 20th March 1912. It was a contested one.
9	Vishnupur ...	Ward A 328	152	46·3	2	7	Three withdrew.
		,, B 390	252	64·6	2	6	
		,, C 328	230	71·2	2	5	One withdrew.
		,, D 244	172	70·4	2	3	
10	Sonamukhi ...	Ward No. I 141	85	60·2	1	2	
		,, II 209	146	69·8	2	4	
		,, III 77	...	...	1	1	There was no poll, as the number of candidates was the same as the number of vacancies.
		,, IV 157	66	42·0	1	5	
		,, V 212	146	68·8	1	7	
11	Midnapore ...	Ward No. I 367	273	74·0	2	3	The contest was keen.
		,, II 507	228	59·0	2	8	The contest was very hard.
		,, III 502	...	...	2	4	Two withdrew before poll.
		,, IV 600	...	...	2	2	No contest.
		,, V 412	312	75·6	2	5	The contest was very hard.
		,, VI 460	335	74·0	2	5	Ditto ditto.
12	Tamluk	706	361	51·13	8	17	Out of 17 candidates, 5 withdrew at the time of polling.
13	Ghatal	Ward No. A 213	...	...	2	...	
		,, B 214	136	63·55	3	5	
		,, C 177	...	...	3	4	There was contest at the beginning, but one of the candidates out of four having withdrawn the election was uncontested.
		,, D 119	69	57·98	2	4	
14	Chandrakona ...	Ward No. I 22	6	27·27	1	1	Uncontested.
		,, II 38	23	60·5	1	2	One candidate withdrew, so no poll was held.
		,, III 55	25	45·4	1	3	Contested.
		,, IV 48	20	41·6	1	1	Uncontested.
		,, V 63	46	72·01	2	5	Two candidates withdrew before poll.
		,, VI 107	57	53·27	2	5	One candidate withdrew before poll.
15	Ramjibanpur ...	Ward No. I 171	121	70·76	2	3	
		,, II 84	No poll	..	1	1	
		,, III 98	63	63·26	2	3	
		,, IV 49	...	...	1	1	
16	Khirpai	Ward No. I 90	...	..	2	...	No poll was held.
		,, II 107	...	...	1	...	Ditto.
		,, III 67	...	...	2	...	Ditto.
		,, IV 56		...	1	...	Ditto.
17	Kharar	Ward No. I 345	...	...	4	4	Ditto.
		,, II 116	...	...	3	3	Ditto.
		,, III 97	...	...	3	3	Ditto.
27	Bally	Ward No. I 736	488	66·3	4	15	Two candidates withdrew, eight did not attend the polling station and one subsequently withdrew after some votes were recorded.
		,, II 747	563	75·3	4	23	Six candidates withdrew.
		,, III 231	169	73·1	3	8	Two candidates withdrew and one did not attend.
		,, IV 337	220	65·28	3	5	No vote was recorded on behalf of one candidate. The contest was amongst four.
		Presidency Division.					
31	Kamarhati ...	Ward No. I 237	No poll	...	2	...	
		,, ,, II 470	379	80·6	2	5	
		,, ,, III 248	186	75·0	2	4	
		,, ,, IV 340	246	72·3	2	3	
62	Chakdah	Ward No. I 94	62	65·9	2	3	
		,, ,, II 115	No poll	...	2	...	
		,, ,, III 118	No poll	...	2	...	
		,, ,, IV 141	90	63·8	2	3	
65	Azimganj ...	Azimganj Ward 371	...	...	4	4	No poll.
		Baluchar ,, ... 802	467	58·2	4	7	
		Manullabazar ,, ... 196	120	61·2	2	3	

APPENDIX C.

(Corresponding to Eastern Bengal Appendix B.)

Statement showing the mode of assessment in vogue in each Municipality in the Bengal Presidency, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1911-12.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division.			Rs. A. P.	Rs. A. P.	
1	Burdwan	Rate on holdings ...	At the rate of 7½ per cent. on the annual rent value of buildings.	1,387 0 0	.....	
		Water-rate ...	At the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent. generally within the water-supply area.	864 0 0	.....	
		Latrine fees ...	At the rate of 3¾ per cent. on the annual value of buildings.	789 0 0	.....	
2	Kalna	Tax on persons ...	At annas 12 per cent. on annual income of the assessees.	.....	50 9 3	The decrease is due to remission of taxes as some holdings were washed away by the the river.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ..	According to scale fixed by the Commissioners up to Rs. 96, and above Rs. 96 at 6¼ per cent. on the annual value of each holding.	.....	29 2 9	
3	Katwa	Tax on persons ...	At annas 12 per cent. on annual income.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent on their annual value.	.....	.....	
		Latrine fees ...	According to the annual value of holdings.	.....	.....	
4	Dainhat	Tax on persons ..	According to the circumstances and property of the assessees.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees ...	At Rs. 5 per cent. on the annual value of holdings.	.....	.....	
5	Raniganj	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	.....	9 9 6	Due to reduction of valuation of some holdings under section 107 of the Bengal Municipal Act.
6	Asansol	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,594 13 3	.....	Due to assessment of holdings of a new area included, and assessment and reassessment in other new and improved holdings.
		Latrine fees ...	At 3¾ per cent. on the annual value of holdings.	.....	.....	
7	Suri	Tax on persons ...	Rupee 1-6 per cent. per month on income of above Rs. 30 per month and Re. 1-1 on income up to Rs. 30 per month.	.....	.....	No revision of this tax was made during 1911-12
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ...	Annual value. Rs. Rs. / From 1 to 12 ... at ... Rs. A. 0 1 / Above 12 ,, 24 ... ,, ... 0 3 / ,, 24 ,, 30 ... ,, ... 0 6 / ,, 30 ,, 36 ... ,, ... 0 9 / ,, 36 ,, 48 ... ,, ... 0 12 / ,, 48 ,, 60 ... ,, ... 0 15 / ,, 60 ,, 72 ... ,, ... 1 2 / ,, 72 ,, 84 ... ,, ... 1 5 / ,, 84 ,, 100 ... ,, ... 1 8 / ,, 100 for every Rs. 25, at annas 4 per quarter. Quarterly tax.	.....	.....	The revision of latrine tax was made during 1911-12, which took effect from the beginning of the year 1912-13, and resulted in an increase of Rs. 947 per annum.
8	Bankura	Tax on persons ..	At 1½ per cent. per month	*1,331 0 0	.....	* House-tax ... ... 1,017 / Latrine fees 314
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ...	Valuation. Rs. Rs. / From 1 to 25 (with privy) at Annual fees. Rs. A. 3 0 / ,, 26 ,, 30 (with or without privy) ,, 4 0 / ,, 31 ,, 60 ,, ,, 6 0 / ,, 61 ,, 90 ,, ,, 7 8 / ,, 91 ,, 120 ,, ,, 9 8 / ,, 121 ,, 150 ,, ,, 12 0 / ,, 151 ,, 200 ,, ,, 16 0 / ,, 201 ,, 250 ,, ,, 20 0 / ,, 251 ,, 300 ,, ,, 24 0 / ,, 301 ,, 400 ,, ,, 28 0 / ,, 401 ,, 500 ,, ,, 32 0 / ,, 501 ,, 600 ,, ,, 34 0 / ,, 601 and upwards ,, 36 0			
9	Vishnupur	Tax on persons ...	At 1½ per cent. per month ...	.....	.....	
			Government and other public buildings are assessed at not more than 6¼ per cent. on their annual value.	.....	565 9 9	
		Latrine fees ...	At Rs. 3 when the annual value of holdings is Rs. 25 and 6 pies per rupee on the annual value of holdings exceeding Rs. 25, in addition to Rs. 3 above referred to.	217 14 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concluded.*			Rs. A. P.	Rs. A. P.	
10	Sonamukhi	Tax on persons ...	At 2 per cent. per month ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	....	
11	Midnapore	Rate on holdings ...	At 7½ per cent on annual value of holdings.	304 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees ...	Ditto	186 0 0	.....	Ditto ditto.
12	Tamluk	Tax on persons ...	At 12 annas per cent. ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	....	There was no revision of Municipal tax during the year.
		Latrine fees	According to the scale of fees sanctioned by the Municipal Commissioners.	.....	4 0 0	
13	Ghatal	Tax on persons ...	At 1½ per cent. per month on income according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	....	
14	Chandrakona	Ditto	At 1 per cent. according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	16 0 0	
15	Ramjibanpur	Ditto	At annas 12 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	39 0 0	Due to partial revision of assessment made during the year.
16	Khirpai	Ditto	At 1½ per cent. on the annual income Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	....	
17	Kharar	Ditto	At 1 per cent. on the annual income ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	81 0 0	
18	Hooghly-Chinsura ...	Rate on holdings ...	At 7½ per cent.	1,533 5 9	.....	Due to general revision of assessment.
		Latrine fees ...	Ditto	606 8 0	.....	
19	Serampore	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	646 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	Holdings valued from Rs. 6 to Rs. 20 per year, at annas 12 per annum, from Rs. 21 to Rs. 37-8, at Re. 1-8 per annum. Holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	335 0 0	.....	
20	Uttarpara	Rate on holdings ...	At 7½ per cent. on the probable letting value of holdings.	106 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 4½ per cent. ditto			
21	Baidyabati	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	136 5 6	.....	Ditto.
		Latrine fees ...	Ditto	37 7 0	.....	
22	Bhadreswar	Rate on holdings in Wards Nos. I, II and III.	At 6½ per cent. on annual value of holdings.	1,575 0 0	.....	Due to general revision of assessment.
		Tax on persons in Ward No. IV.	There is no fixed rate, but generally at 7 per cent. on the annual income.	.....	11 0 0	Due to demolition of certain holdings.
		Latrine fees	No fixed rate, but generally at 4 per cent. on the annual value of holdings, and Rs. 9-6 per cent. on the annual value of cooly lines.	682 0 0	.....	Due to general revision of assessment.
23	Kotrung	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	.....	.....	
		Latrine fees (in vogue in a part of Ward No. I and in the whole of Ward No. II.)	At 3½ per cent. on the annual value of holdings.	.....	.....	
24	Bansberia	Tax on persons ...	Rupee 1-8 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	..... 275 0 0	....	Due to general revision of assessment.
25	Arambagh	Tax on persons ...	At annas 12 per cent. ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	37 6 0	Due to the reduction and remission in cases of insolvent and poor rate-payers.
26	Howrah	Rate on holdings ...	At 7½ per cent.	6,861 9 9	.....	Increase resulted from assessment of new and improved holdings.
		Lighting rate	At 3 per cent.	5,375 12 0	.....	
		Latrine fees	According to revised scale	619 15 6	.....	
		Water-rate	At 5 and 6 per cent.	4,425 0 3	.....	
27	Bally	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,397 0 0	.....	The increase was due to enhanced assessment on Messrs. Hoare Miller & Co.'s Dockyard at Bally, East Indian Railway Co.'s workshops at Liluah and several other holdings by periodical assessments.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Presidency Division.		Rs. A. P.	Rs. A. P.	
28	Cossipore-Chitpur ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,593 5 9	.....	The increase is due to the partial revision of assessment.
		Latrine fees	According to a scale	560 12 0	.....	
		Water-rate	At 3 per cent. on the annual value of holdings.	628 11 3	.....	
		Lighting rate ...	At 3 per cent. on the annual value of holdings.	629 1 3	.....	
29	Maniktala	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	332 12 9	.....	Due to assessment of new and improved holdings and general increase of water-rate from 4 per cent. to 5 and 7 per cent.
		Latrine fees	According to a scale	208 14 0	.....	
		Water-rate	At 5 per cent. on the annual value of holdings having no filtered water conections and at 7 per cent. on the annual value of holdings having filtered water connections.	2,745 12 3	.....	
		Lighting rate ...	At 3 per cent. on the annual value of holdings.	490 12 0	.....	
30	Baranagar	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	189 1 6	.....	Due to assessment of new and improved holdings.
		Latrine fees	According to a scale	75 13 0	.....	
31	Kamarhati	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	607 5 3	.....	Due to partial revision of assessment.
		Latrine fees	According to a scale	149 1 0	.....	
32	South Suburban ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	5,242 7 9	.....	Due to general revision of assessment.
		Latrine fees	According to a scale	499 3 0	.....	
		Water-rate	At 3 per cent. on the annual value of holdings.	1,818 10 3	.....	
33	Tollyganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	2,485 0 0	.....	Ditto.
		Latrine fees	According to a scale	2,184 0 0	.....	
		Water-rate	At 5½ per cent. on the annual value of holdings within 400 feet from the nearest hydrant, and 4½ per cent. beyond 400 feet but within 1,000 feet from the hydrant.	781 0 0	.....	
34	Garden Reach	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	...	.....	
		Latrine fees	According to a scale	.....	.....	
		Water-rate	At 3½ per cent. on the annual value of holdings.	.....	.....	
35	Rajpur	Tax on persons ...	From annas 10 to Re. 1, according to the circumstances of the assessees.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	.....	.....	
36	Baruipur ...	Tax on persons ...	Generally at 1 per cent. on the annual income of assessees.	.....	12 11 3	Due to reduction and remission of ersonal tax.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	... ...	.....	
		Latrine fees	At 3 per cent. on the annual value of holdings.	56 12 9	.....	Increase is due to the levy of latrine tax in the added area in Ward No. I.
37	Jainagar	Tax on persons ...	By apportionment, having regard to the circumstances of the assessees.	... ...	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 1½ per cent. on the annual value of holdings.	.....	.....	
38	South Dum-Dum ...	Rate on holdings ... (In Ward No. III.)	At 5 per cent. on the annual value of holdings.	2 13 2	.....	Due to assessment of new and improved holdings.
		Tax on persons ... (In Wards Nos. I and II.)	At 1 per cent. on the annual income of assessees.	112 1 1	.....	
			Government and other public buildings are assessed at 7½ per cent. on the annual value of such holdings.	.....	.....	
		Latrine fees	According to a scale	10 8 0	.....	
		Water-rate	At 2 to 4 per cent. on the annual value of holdings.	59 12 3	... ...	
39	North Dum-Dum ...	Tax on persons ...	At 12 annas per cent. on the annual income of assessees.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 3 per cent. on the annual value of holdings.	.....	.....	
40	South Barrackpore ...	Rate on holdings ... (In Musalmanpara Ward.)	At 5 per cent. on the annual value of holdings.	.....	.....	The increase is due to general revision of assessment.
		Tax on persons ... (In other wards.)	At annas 12 per cent. on the annual income of assessees.	2,274 3 3	.....	
			Government and other public buildings are assessed at 7 per cent. on their annual value.	.....	.....	
		Latrine fees ...	At 6 per cent. on the annual value of holdings.	491 8 9	.....	
41	Panihati	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	... ...	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 7 per cent. on the annual value of holdings.	.....	.....	
42	Titagarh	Rate on holdings ...	At 7 per cent on the annual value of holdings.	631 9 9	.....	Due to assessment of new and improved buildings.
		Latrine fees	At 5½ per cent. on the annual value of holdings and at 9 pies per head per month in cooly lines.	908 5 6	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division—*continued.*			Rs. A. P.	Rs. A. P.	
43	North Barrackpore ...	Tax on persons ...	At annas 10 per cent. on income ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	....	....	
		Latrine fees	At 10 per cent. on the annual value of holdings.	... ...	.....	
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	13 2 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 1 anna 3 pies per head (adult) of population per month in case of residential houses and 2 annas per compartment per month in case of cooly lines.	11 3 3	.....	
45	Barasat	Tax on persons ...	At the uniform rate of 13 annas per hundred rupees of income.	233 10 6	.....	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 7 per cent. on the annual value of holdings.	118 0 0	.....	
46	Naihati	Tax on persons ...	At Rs. 1-2 per quarter on a monthly income of Rs. 100.	1,653 12 9	.....	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 5 per cent. on the annual value of holdings.			
47	Halisahar	Tax on persons ...	At annas 10 per cent. of income per month or Rs. 1-14 per quarter.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	.....	
48	Bhatpara	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	1,237 8 6	.....	Assessment of new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of holdings.	456 6 6	.....	
49	Gobordanga	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	.....	65 3 6	The decrease is due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
50	Basirhat	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 7½ per cent. on the annual value of holdings.	.....	.....	
51	Baduria	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	.....	185 11 0	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	7 7 0	
		Latrine fees	According to a scale	.....	.....	
52	Taki	Tax on persons ..	At 1 per cent. on the annual income of assessees.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
53	Budge Budge	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	12,425 8 0	.....	Due to general revision of assessment.
		Latrine fees	Ditto ditto	454 13 9	.....	
54	Krishnagar	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	268 0 0	.....	Due to assessment of new and improved holdings during the year.
		Latrine fees	According to a sliding scale on the valuation of holdings.	130 0 0	.....	
55	Santipur	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	124 0 0	.....	Ditto ditto.
		Latrine fees	At 6 per cent. per annum	108 0 0	.....	
56	Ranaghat	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,436 0 0	.....	The increase was due to the enhancement of rate from 6¾ to 7½ per cent.
		Latrine fees	At 5½ per cent. on the annual value of holdings.	.....	8 0 0	The decrease was due to remission of latrine fees of certain holdings used as shops.
57	Nadia	Rate on holdings ...	At 6¾ per cent. on the annual value of holdings.	396 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	Ditto ditto	.....	.....	
58	Kushtia	Rate on holdings ...	At 6¾ per cent. on the annual value of holdings.	116 0 0	.....	Ditto ditto.
		Latrine fees	At 4½ per cent. on the annual value of holdings.	76 0 0	.....	
59	Kumarkhali ...	Tax on persons ...	According to circumstances and property. No fixed rate.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 8½ per cent. on the annual value of holdings.	.....	17 0 0	Owing to partial revision of assessmen .
60	Meherpur	Tax on persons ...	According to circumstances and property. No fixed rate.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
61	Birnagar...	Tax on persons ...	According to circumstances and property. No fixed rate.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
62	Chakdah...	Tax on persons ...	According to circumstances and property. No fixed rate.	320 0 0	.....	Due to revision of asses ment.
			Government and other public buildings are assessed at 7½ per cent. on annual value.	.....	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Result of any general or partial revision of assessment made during the year. Decrease in income.	Remarks.
1	2	3	4	5	6	7
	Presidency Division—*concluded.*			Rs. A. P.	Rs. A. P.	
63	Berhampore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	281 7 0	.....	Due to partial revision of assessment.
		Water-rate	At 7½ per cent. on the valuation of holdings situated near hydrants and at 6 per cent. on the valuation of holdings in lanes where there are no hydrants close by.	270 12 0	.....	
		Latrine fees	According to a scale	209 0 0	.....	
64	Murshidabad	Tax on persons ...	At 1 per cent. on income	.....	826 0 0	The decrease is due to reduction of assessment of railway holdings and of other rate-payers.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	According to a scale	.....	668 12 0	
65	Azimganj	Tax on persons ...	At 1 per cent. on income	.....	156 15 0	Decrease is due to partial revision.
		Latrine fees	At 5 per cent. on the annual value of holdings.	687 2 3	.....	Increase is due to revision of assessment of latrine rates.
66	Jangipur	Tax on persons ...	At 1 per cent. on income	.....	34 11 9	Decrease due to partial revision.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 11 pies per rupee on the annual value of holdings.	.....	61 4 3	Ditto.
67	Kandi	Tax on persons ...	At 1 per cent. on income	.....	292 8 9	The decrease is due to remission in certain cases.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 11 annas per hundred on the annual value of holdings.	.....	69 6 0	
68	Dhulian	Tax on persons ...	According to circumstances and property, generally at 1 per cent. on annual income.	.....	13 10 0	The decrease is due to remission of taxes, as some holdings were washed away by the river.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
69	Jessore	Rate on holdings ..	At 7½ per cent. on the annual value of holdings.	406 3 9	.....	Due to partial revision.
		Latrine fees	According to a scale varying from Re. 1 to Rs. 50 per annum.	161 8 0	.....	
70	Kotchandpur ...	Tax on persons ...	At 1 per cent. on annual income ...	.....	113 1 0	Due to remission on account of death, desertion and poverty.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	2 12 0	.....	Due to revision of tax on improved holdings.
		Latrine fees	At Rs. 3-12 per cent. on the annual value of holdings.	91 15 3	.....	Ditto.
71	Maheshpur	Tax on persons ...	At Re. 1-8 per cent. on the annual income of the rate-payers.	.....	.....	
72	Khulna	Tax on persons ...	No fixed rate, generally at 1 per cent. on income.	865 0 0	.....	Due to revision.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 12 per cent. on the annual value of holdings.			
73	Satkhira	Tax on persons ..	At Re. 1 per cent. on the annual income of assessees.	14 10 0	.....	Due to partial revision and due to the exclusion of assessment of arable lands owned by outside proprietors.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	158 0 0	
		Latrine fees	At 12 annas per cent. on the annual value of holdings.	17 13 0	.....	Due to partial remission.
74	Dobhatta...	Tax on persons ...	At Re. 1 per cent. on the annual income of rate-payers.	342 0 0	.....	Due to general revision.
	Dacca Division.					
75	Dacca	Rate on holdings ...	At 10 per cent. on the annual value of holdings and lands.	1,666 0 0	.....	The increase is due to assessment on new and improved holdings.
		Latrine fees	At the following rates on the annual value of holdings :—	.....	378 0 0	Due to remission and review of application for reduction of assessment.

Value. From— Rs. A.	Value. To— Rs. A.	Quarterly tax. Rs. A. P.
6 4	11 4	3 9
12 8	23 12	7 6
25 0	35 0	11 3
36 4	47 8	14 3
48 12	71 4	1 1 3
72 8	95 0	1 5 0
96 4	120 0	1 8 0
121 4	143 12	1 11 0
145 0	167 8	1 14 0
168 12	191 4	2 1 0
192 8	215 0	2 4 0
216 4	240 0	2 7 0
241 4	287 8	2 11 0
288 12	335 0	2 15 0
336 4	383 12	3 3 0
385 0	431 4	3 8 6
432 8	480 0	3 12 6
481 4	575 0	4 4 6
576 4	671 4	4 12 6
672 8	767 8	5 4 6
768 12	863 12	5 14 0
865 0	960 0	6 6 0
961 4	1,055 0	6 14 0
1,056 4	1,151 4	7 6 0
1,152 8	1,247 8	7 14 0
1,248 12	1,440 0	8 14 0
1,441 4	1,631 4	9 14 0
1,632 8	1,823 12	10 14 0

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Dacca Division—*continued.*			Rs. A. P.	Rs. A. P.	
75	Dacca—*concld.*	Latrine fees	Value. From— Rs. A. / To— Rs. A. / Quarterly tax. Rs. A. P. 1,825 0 / 2,015 0 / 11 14 0 2,016 4 / 2,207 8 / 12 14 0 2,208 12 / 2,400 0 / 13 14 0 2,401 4 / 2,880 0 / 16 6 0 2,881 4 / 2,963 12 / 16 14 0 2,965 0 / 6,720 0 / 36 6 0 6,721 4 / 11,520 0 / 61 6 0 or upwards			
		Water-rate	At 2 per cent. on the annual value of holdings without house connections, but at 5 per cent. on that of the holdings having house connection.	7,333 0 0	.....	Due to the demand being calculated for the whole year, while last year the demand was calculated for less than three quarters, the rate being enforced from the 16th July 1911.
76	Narayanganj	Rate on holdings	At 6¼ per cent.	943 0 0	.....	Due to intermediate assessment on new and improved holdings.
		Latrine fees	On a scale sanctioned by Government as below :—	832 0 0	.....	Ditto ditto.
			Exceeding. Rs. / Not exceeding. Rs. / Fees payable per annum Rs. A. ... / 18 / 1 8 18 / 24 / 2 0 24 / 30 / 3 0 30 / 36 / 4 0 36 / 48 / 5 0 48 / 60 / 6 0 60 / 72 / 7 0 72 / 84 / 8 0 84 / 96 / 9 0 96 / 120 / 10 0 120 / 150 / 11 0 150 / 200 / 12 0 200 / 250 / 13 0 250 / 300 / 14 0 300 / 350 / 15 0 350 / 400 / 16 0 400 / 450 / 17 0 450 / 500 / 18 0 500 / 600 / 20 0 600 / 700 / 22 0 700 / 800 / 24 0 800 / 900 / 26 0 900 / 1,000 / 28 0 1,250 / 1,500 / 32 8 1,500 / 1,750 / 35 0 1,750 / 2,000 / 37 0 2,000 / 2,500 / 50 0 2,500 / 3,000 / 60 0 3,000 / 4,000 / 75 0 4,000 / 5,000 / 90 0 5,000 / 6,000 / 100 0 and so forth, at Rs. 10 per thousand.			
		Water-rate	At 6 per cent.	2,907 0 0	.....	Due to increased rate for the whole year.
77	Mymensingh	Tax on persons	At annas 12 per cent. on the annual income according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	515 0 0	Due to mutation.
		Latrine fees	At 5 per cent. on the annual value of holdings.	649 0 0	.....	Due to intermediate assessment.
		Water-rate	At 6¼ and 5¼ per cent. on the annual value of holdings, according to distances from the nearest hydrant.	1,967 0 0	.....	Due to intermediate assessment.
78	Muktagacha	Tax on persons	According to circumstances and property, at annas 8 per cent. on the income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	2 3 9	.....	Due to assessment on new holdings.
		Latrine fees	At 7½ per cent. per annum on the annual value of holdings.	.....	10 0 6	Due to remissions.
79	Jamalpur	Tax on persons	According to circumstances and property, at annas 12 per cent. on the annual income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	No revision of assessment and no change.
		Latrine fees	At 7½ per cent. per annum on the annual value of holdings.	.....	.....	
80	Sherpur	Tax on persons	According to circumstances and property, at Re. 1 per cent. on the annual income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	167 7 0	.....	Due to partial revision of assessment.
		Latrine fees	At 6 per cent. on the annual value of holdings.	3 13 0	.....	Ditto. ditto.
81	Kishorganj	Tax on persons	According to circumstances and property, at the rate of annas 15 per cent. on the income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	1,005 7 3	.....	Due to general revision of assessment and increase of rate.
		Latrine fees	At 6 per cent. on the annual value of holdings.	421 11 9	.....	Ditto. ditto.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Dacca Division—*concluded.*			Rs. A. P.	Rs. A. P.	
82	Bazitpur...	Tax on persons ...	According to circumstances and property of the assessees (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	895 7 11	.....	Due to general revision of assessment.
		Latrine fees	At 7½ per cent. on the annual value of holdings.	287 4 0	.....	Ditto. ditto.
83	Netrokona... ...	Tax on persons ...	At the rate of annas 14 per cent. (maximum Rs. 84 and minimum annas 7 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	No revision.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	224 0 0	.....	Due to intermediate assessment.
84	Tangail	Tax on persons ...	At annas 12 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	117 13 9	Due to remissions.
		Latrine fees	At 6 per cent. on the annual value of holdings.	.....	17 5 0	
85	Faridpur	Tax on persons ...	At annas 12 per cent. per month, on the monthly income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	309 0 0	.....	Due to assessment on improved and new holdings.
		Latrine fees ...	At the following rates on the annual value of holdings :—	653 0 0	.....	
			Valuation. Exceeding Rs. / Not exceeding Rs. / Quarterly tax Rs. A.: ... 10 — 0 4; 10 20 — 0 8; 20 25 — 0 12; 25 30 — 1 0; 30 33 — 1 4; 33 40 — 1 8; 40 54 — 1 14; 54 72 — 2 8; 72 84 — 3 0; 84 100 — 3 8; 100 144 — 3 12; 144 180 — 4 4; 180 200 — 4 8; 200 300 — 5 0; 300 400 — 5 12; 400 500 — 6 8; 500 and upwards — 7 8			
86	Madaripur ...	Tax on persons ...	At annas 11 per cent. on the income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	60 2 9	.....	Due to assessment on new holdings.
		Latrine fees ...	At Rs. 6-12-0 per cent. on the annual value of holdings.	.....	42 12 0	Due to demolition of some houses by storms.
87	Barisal	Tax on persons ...	At annas 8 per cent. on the income, according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	351 0 0	Due to remission granted.
		Latrine fees	At the following rates on the annual value of holdings :— Value not exceeding— Rs. 12 at Rs. 1 2 per annum; 25 " 2 8 "; 50 " 4 0 "; 75 " 6 0 "; 100 " 8 0 "; 150 " 11 0 "; 200 " 13 4 "; 300 " 18 8 "; For every Rs. 100 or part thereof, in excess of Rs. 300 at Rs. 4 per annum. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	109 0 0	
88	Nalchiti	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of assessees.	.....	80 0 0	Due to remissions granted.
89	Jhalakati	Tax on persons ...	No fixed rate, but the tax is levied according to circumstances and property of assessees.	459 0 0	.....	Due to assessment on newly included village of Chandkati.
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	29 0 0	Due to failure of business of a big shop.
90	Pirojpur	Tax on persons ...	At the rate of annas 12 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	31 3 3	Due to remission granted.
		Latrine fees	At the rate of 10 per cent. on the annual value of holdings.	9 1 0	.....	Due to assessment on improved holdings.
91	Patuakhali	Tax on persons ...	At the rate of annas 12 per cent. on the annual income of assessees, according to their circumstances and property.	.....	22 0 0	Due to remissions granted and decrease in the number of rate-payers.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Chittagong Division.			Rs. A. P.	Rs. A. P.	
92	Chittagong ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,208	.....	Increase due to assessment of new holdings and reassessment of improved holdings.
		Latrine fees ...	At 6 per cent. on the annual value of holdings.	942	.....	
93	Cox's Bazar ...	Tax on persons ...	At 8 annas per cent. per annum on income.	.....	88	Due to remissions.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
94	Comilla ...	Tax on persons ...	At 10 annas per cent. per annum on income according to circumstances and properties.	312	.....	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	91	.....	
		Latrine fees	At 6 per cent. on the annual value of holdings.	353	.....	
95	Bramanbaria ...	Tax on persons ...	At 12 annas per cent. per annum on annual income.	73	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	30	.....	
		Latrine fees ...	At 6½ per cent. on the annual value of holdings.	733	.....	
96	Chandpur ...	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	230	.....	Due to assessment of new buildings and reassessment of the improved holdings.
		Latrine fees	Ditto ditto.	235	.....	
97	Noakhali ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	94	.....	
		Latrine fees	Ditto ditto.	58	.....	
	Rajshahi Division.					
98	Rampur-Boalia ...	Tax on persons in force in two wards only.	At 12 annas per cent. on the income of rate-payers.	.....	.....	No general or partial revision was made during the year.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Rate on holdings in force in five wards.	At the rate of 6¼ per cent. on the annual value of holdings.	.....	.....	
		Latrine fees	On the value of holdings at a sanctioned scale of rate.	.....	.....	
99	Nator	Tax on persons ...	At 12 annas per cent. on income ...	.....	.....	A general revision of assessment was made at the end of March 1912, which will be given effect to from the 1st April 1912.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 8 per cent. on the annual value of holdings.	.....	.....	
100	Dinajpur	Tax on persons ...	The tax varies from 1 anna on an income between Rs. 5 and Rs. 10 to Rs. 7 on an income of Rs. 601 and upwards, a month.	11,722 2 8	.....	Increase due to the new assessment that took effect from the beginning of the year.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 7½ pies per rupee on the monthly rent of holdings of private persons and at Rs. 3-14-6 per cent. on the annual value of holdings in respect of Government buildings.	1,451 3 5	.....	
101	Jalpaiguri	Tax on person ...	At 10 annas per cent. on the monthly income of rate-payers.	940 0 0	.....	Increase due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 5 per cent. on the annual value of holdings.	1,200 0 0	.....	
102	Darjeeling	Rate on holdings ...	At 8 per cent. Holdings are generally assessed on their probable or actual rentals less 10 per cent. for furniture: the holdings at and adjoining the bazar and on the outskirts of the town proper owned and occupied by natives are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	765 0 0	.....	Increase due to assessment of new and improved holdings.
		Water-rate	At 2½ per cent.	880 0 0	.....	Ditto ditto.
		Lighting rate	At 3 per cent.	904 0 0	.....	Increase due to the lighting rate imposed at Ghoompahar and Jorebungalow.
		Latrine fees	According to the following new scale:— 1st hundred at 8 per cent. 2nd ditto 3 ditto 3rd, 4th, 5th, 6th ditto 2 ditto	2,851 0 0	.....	Increase due to the introduction of the new scale.
103	Kurseongi	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	16 13 9	.....	Increase due to assessment of new and improved holdings.
		Latrine fees	At 1½ per cent. to Rs. 11 on houses valued up to Rs. 660 and at 2 per cent. on houses valued above Rs 660.	.....	1 8 0	Decrease due to remission of latrine fees in respect of few houses demolished.
		Water-rate	At 5 per cent. on the value of holdings which have communication pipes and at 2½ per cent. on the value of those which have no communication pipes but are situated within a radius of 500 yards from the nearest stand pipe or other source of supply.	566 7 0	.....	Increase due to the imposition of a uniform water rate at 2½ per cent on the annual value of all holdings situated within a radius of 660 yards from the nearest stand pipe without communication pipe with effect from 1st July 1911.

APPENDIX C—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Rajshahi Division—*concluded.*			Rs. A. P.	Rs. A. P.	
104	Rangpur	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	59 0 0	.....	Increase due to assessment of taxes on new holdings.
		Latrine fees	Ditto ditto	.....	.....	
105	Bogra	Tax on persons ...	At 12 annas per cent. on the monthly income of rate-payers.	.....	.....	General revision made at the end of the year will be given effect to from 1st April 1912.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 7-13 per cent. per annum or one anna and three pies per rupee on the annual value of holdings.	.....	.....	
106	Sherpur	Tax on persons ...	At ½ pice per rupee on the monthly income of rate-payers.	.....	17 3 3	Due to reduction of assessment on 3 buildings.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 1 anna per rupee on the annual value of holdings.	0 12 9	.....	Due to assessment on new holdings.
107	Pabna	Tax on persons ...	At 12 annas on the annual income of rate-payers.	.....	.....	No general or partial revision was made.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At Rs. 7-13 per cent. on the gross annual rent of holdings.	.....	.....	
108	Serajganj	Tax on persons ...	At 14 annas per cent. on the income of rate-payers.	.....	34 3 3	Decrease due to partial revision.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	8 10 0	.....	Increase due to partial revision.
109	English Bazar ...	Tax on persons ...	At Re. 1 per cent.	105 0 0	.....	Increase due to general revision.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At Rs. 6 per cent. per annum on the annual value of holdings.	46 0 0	.....	
110	Old Malda	Tax on persons ...	At 1½ per cent. on the appoximate income of the rate-payers and at Rs. 6¼ per cent. of the annual income of gardens.	48 1 0	.....	Increase due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value	.....	.....	
111	Nawabganj	Tax on persons ...	Generally at annas 12 per cent. on annual income.	.....	.....	No revision of assessment.
			Government and other public buildings are assessed at Rs. 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At Rs. 6 per cent. per annum on the annual value of holdings.	.....	.....	

APPENDIX D.

(Corresponding to Eastern Bengal Appendix C.)

Statement showing the demand, collections, remissions and outstanding balance at each Municipality in the Bengal Presidency on account of Municipal taxes for the year 1911-12.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Per centage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	29,222	1,14,713	1,43,935	8,197	1,00,055	1,08,252	94·3	8,167	9,588	17,755	15·4	17,928	
2	Kalna	442	9,299	9,741	140	8,907	9,047	97·29	12	206	218	2·34	476	
3	Katwa	39	8,409	8,448	29	8,258	8,287	98·54	10	54	64	·76	97	
4	Dainhat	2	3,193	3,195	2	3,170	3,172	99·34	1	13	14	·43	9	
5	Kaniganj ...	3,106	17,323	20,429	2,863	16,896	19,759	114·06	129	240	369	2·13	301	
6	Asansol	...	39,112	39,112	...	38,373	38,373	98·11	..	634	634	1·62	105	
7	Suri	318	11,609	11,927	99	11,394	11,493	99·0	219	109	328	2·8	106	
8	Bankura ...	2,583	18,157	20,740	711	15,926	16,637	91·62	836	123	959	5·28	3,144	
9	Vishnupur ...	304	9,799	10,103	241	9,074	9,315	95·06	46	272	318	3·24	470	
10	Sonamukhi ...	710	6,524	7,234	686	5,914	6,600	101·16	6	230	236	3·61	398	
11	Midnapore ...	2,600	43,504	46,104	1,730	40,235	41,965	96·4	296	438	734	1·6	3,405	
12	Tamluk	231	6,779	7,010	72	6,383	6,455	95·2	...	...	...	...	555	
13	Ghatal	544	6,281	6,825	369	5,575	5,944	94·5	75	327	402	6·3	479	
14	Chandrakona ...	215	2,586	2,801	151	2,357	2,508	96·9	57	44	101	3·8	192	
15	Ramjibanpur ...	85	2,251	2,336	80	2,076	2,156	95·7	5	17	22	1·	158	
16	Khirpai ...	539	1,706	2,245	513	1,487	2,000	117·2	25	31	56	3·2	189	
17	Kharar	346	3,212	3,558	208	2,875	3,083	95·9	89	53	142	4·4	333	
18	Hooghly-Chinsura.	7,428	61,685	69,113	2,639	46,247	48,886	79·2	...	1,571	1,571	2·54	18,656	
19	Serampore ...	6,994	66,019	73,013	4,726	59,240	63,966	96·8	1,503	1,818	3,326	5·03	5,721	
20	Uttarpara ...	114	16,720	16,834	105	16,355	16,460	98·4	...	31	31	·18	343	
21	Baidyabati ...	84	23,203	23,287	50	23,017	23,067	99·4	18	66	84	·36	136	
22	Bhadreswar ...	628	20,901	21,529	342	20,228	20,570	98·41	86	463	549	2·62	410	
23	Kotrung... ...	378	9,082	9,460	306	8,847	9,153	100·7	58	198	256	2·8	51	
24	Bansberia ...	193	4,313	4,506	95	3,815	3,910	90·6	31	87	118	2·7	478	
25	Arambagh ...	...	5,777	5,777	...	5,690	5,690	98 49	...	87	87	1·5	...	
26	Howrah ...	4,332	8,12,588	8,16,920	1,504	7,89,388	7,90,892	97·3	628	22,067	22,695	2·7	3,333	
27	Bally	2,384	34,361	37,345	1,997	31,118	33,115	96·3	257	759	1,016	2·9	3,214	
	Divisional Total	64,421	13,59,106	14,23,527	27,855	12,82,900	13,10,755	96·4	12,559	39,526	52,085	3·8	60,687	
	Presidency Division.													
28	Cossipore-Chitpur.	7,566	2,39,164	2,46,730	4,528	2,27,396	2,31,924	96·9	2,494	5,974	8,468	3·5	6,338	
29	Maniktala ...	11,663	1,46,935	1,58,603	8,864	1,35,221	1,44,085	98·06	1,459	1,543	3,002	2·04	11,516	
30	Baranagar ...	1,085	45,930	47,015	1,066	43,799	44,865	97·6	19	722	741	1·6	1,409	
31	Kamarhati ...	127	20,095	20,222	76	19,435	19,511	97·09	39	243	282	1·4	429	
32	South Suburban	2,906	35,265	38,171	1,150	26,684	27,834	78·9	1,175	1,000	2,175	6·1	8,162	
33	Tollyganj ...	1,505	33,554	35,059	1,035	27,935	28,970	86·3	116	2,024	2,140	6·3	3,949	
34	Garden Reach	50,940	1,19,928	1,70,868	29,171	96,093	1,25,264	104·4	21,768	23,236	44,994	37·5	610	
35	Rajpur ...	272	8,807	9,079	139	8,570	8,709	98·8	93	105	198	2·2	172	
36	Baruipur ...	175	7,282	7,457	1	7,216	7,217	99·1	...	65	65	·8	175	
37	Jainagar ...	223	7,334	7,557	196	6,904	7,100	96·8	11	146	157	2·1	300	
38	South Dum-Dum	1,449	16,707	18,156	833	15,956	16,789	100·4	223	46	269	1·6	1,098	
39	North Dum-Dum.	74	6,542	6,616	63	6,525	6,538	100·7	11	...	11	·1	17	
40	South Barrackpore.	...	11,327	11,327	...	11,141	11,141	98·3	...	155	155	1·3	31	
41	Panihati ...	43	12,417	12,460	25	12,105	12,130	97·6	18	234	252	2·0	78	
42	Titagarh ...	...	44,541	44,541	...	44,496	44,496	99·8	...	45	45	·1	...	
43	North Barrackpore.	744	14,284	15,028	675	13,653	14,328	100·3	64	505	569	3·9	131	
44	Garulia ...	...	14,538	14,538	...	14,538	14,538	100·	...	...	...	...	...	
45	Barasat ...	285	11,643	11,928	162	10,675	10,837	93·07	3	23	26	·2	1,065	
46	Naihati ...	10	19,087	19,097	10	19,032	19,042	99·7	...	55	55	·2	...	
47	Halisahar ...	3,388	11,447	15,335	2,167	9,995	12,162	106·2	1,420	780	2,219	19·3	954	
48	Bhatpara ...	22	44,372	44,394	17	44,108	44,125	99·4	5	246	251	·6	18	
49	Gobardanga ...	66	3,831	3,897	35	3,716	3,751	97·9	31	6	37	·9	109	
50	Basirhat ...	317	7,375	7,692	276	7,105	7,381	100·08	41	117	158	2·1	153	
51	Baduria ..	568	5,477	6,045	413	5,125	5,538	101·1	152	105	257	4·6	250	
52	Taki ..	57	2,459	2,516	35	2,316	2,351	95·6	22	79	101	4·1	64	
53	Budge-Budge	309	37,971	38,280	138	34,852	34,990	92·1	64	957	1,021	2·6	2,269	
54	Krishnagar ...	1,871	43,008	44,879	986	40,476	41,462	96·4	235	1,231	1,466	3·4	1,951	
55	Santipur ...	2,532	39,491	42,023	1,600	38,558	38,158	96·6	284	615	879	2·2	2,986	
56	Ranaghat ...	762	14,501	15,263	501	13,665	14,166	97·6	68	86	154	1·06	943	
57	Nadia	2,771	16,749	19,520	1,580	12,629	14,209	84·8	57	204	261	1·5	5,050	
58	Kushtia ...	447	12,044	12,491	55	11,621	11,676	96·9	64	61	125	1·03	690	
59	Kumarkhali ...	288	5,937	6,225	229	5,702	5,931	99·9	57	81	138	2·3	156	
60	Meherpur ..	25	3,380	3,405	24	3,309	3,333	98·6	2	34	36	1·06	36	
61	Birnagar ...	121	3,071	3,192	104	2,915	3,019	98·3	10	74	84	2·7	83	
62	Chakdah ..	328	4,171	4,499	286	4,031	4,317	103·3	37	57	94	2·2	88	
63	Berhampore ...	213	74,244	74,457	115	71,296	71,411	96·1	92	2,799	2,891	3·8	155	
64	Murshidabad ...	933	18,296	19,229	862	16,515	17,377	94·9	46	323	369	2·01	1,483	
65	Azimganj ...	135	22,494	22,629	43	20,289	20,332	90·3	12	344	356	1·5	1,941	
66	Jangipur ...	1,498	11,758	13,256	847	10,775	11,622	98·8	21	190	211	1·7	1,423	
67	Kandi	...	8,246	8,246	...	8,157	8,157	98 9	...	89	89	1·7	...	
68	Dhulian ...	741	4,300	5,041	84	3,653	3,737	86·9	657	437	1,094	25·4	316	
69	Jessore	127	20,334	20,461	76	20,013	20,089	98·1	42	117	159	·78	213	
70	Kotchandpur	150	6,527	6,677	145	6,353	6,498	99·5	5	101	106	1·6	73	
71	Maheshpur ...	13	2,421	2,434	...	2,285	2,285	94·3	13	28	41	1·6	108	
72	Khulna ...	96	17,724	17,820	81	17,641	17,722	99·9	16	41	57	·32	41	
73	Satkhira ...	1,179	7,722	8,901	1,017	6,888	7,905	102·2	88	127	215	2·7	781	
74	Debhatta ...	451	2,289	2,740	168	1,272	1,440	62·04	26	202	228	9·9	1,072	
	Divisional Total	98,980	13,67,019	13,65,999	59,878	11,70,634	12,30,512	97·1	31,040	45,661	76,701	6·05	58,786	

APPENDIX D—*concluded.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Dacca Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
75	Dacca ...	53,497	2,97,361	3,50,858	49,434	2,73,980	3,23,414	108·7	2,626	4,015	6,641	2·2	20,803	
76	Narayanganj ...	1,918	1,07,973	1,09,891	1,700	1,04,532	1,06,232	98·3	53	358	411	·3	3,248	
77	Mymensingh ...	9,751	52,445	62,196	4,829	40,113	44,942	85·6	46	31	77	·1	17,177	
78	Muktagacha ..	96	7,987	8,083	56	7,648	7,704	96·4	40	126	166	2·0	213	
79	Jamalpur ...	22	14,684	14,706	12	14,446	14,458	98·4	9	64	73	·4	175	
80	Sherpur ...	229	10,952	11,181	174	10,850	11,024	100·6	55	102	157	1·4	...	
81	Kishorganj ...	...	8,733	8,733	...	8,556	8,556	97·9	...	68	68	·7	109	
82	Bazitpur ...	324	4,272	4,596	97	3,703	3,800	86·9	60	113	173	4·0	623	
83	Netrokona ..	86	9,408	9,494	86	9,281	9,367	99·5	...	26	26	·2	107	
84	Tangail ...	516	9,899	10,415	240	9,684	9,924	100·2	125	127	252	2·5	239	
85	Paridpur ...	449	20,594	21,043	97	20,328	20,425	99·1	33	253	286	1·3	332	
86	Madaripur ...	204	13,417	13,621	203	13,221	13,424	100·0	1	31	32	·2	165	
87	Barisal ..	5,075	34,398	39,473	1,078	32,501	33,579	97·6	2,203	1,054	3,257	9·4	2,637	
88	Nalchiti ...	13	2,558	2,571	8	2,551	2,559	100·0	4	1	5	·1	7	
89	Jhalakati ...	82	9,326	9,408	82	9,229	9,311	99·8	1	22	23	·2	74	
90	Pirojpur ...	117	7,450	7,567	116	7,278	7,394	99·3	1	149	150	2·0	23	
91	Patuakhali ...	304	5,083	5,387	280	4,999	5,285	105·6	18	8	26	·5	26	
	Divisional Total	72,683	6,16,499	6,89,173	58,498	5,72,900	6,31,398	102·4	5,275	6,542	11,817	1·9	45,958	
	Chittagong Division.													
92	Chittagong ...	3,292	63,093	66,385	2,368	59,729	62,037	98·3	841	2,893	3,734	5·9	614	
93	Cox's Bazar ...	103	2,571	2,674	93	2,365	2,458	95·6	10	51	61	2·4	155	
94	Comilla ...	2,245	25,383	27,628	456	22,731	23,187	91·3	318	195	513	2·0	3,928	
95	Brahmanbaria	156	12,668	12,824	146	12,242	12,388	97·8	10	168	178	1·4	258	
96	Chandpur ...	214	29,843	30,062	178	29,714	29,884	100·1	25	87	112	·4	66	
97	Noakhali ...	104	11,546	11,650	102	11,417	11,519	98·8	3	33	36	·3	96	
	Divisional Total	6,114	1,45,109	1,51,223	3,275	1,38,198	1,41,473	97·5	1,207	3,427	4,634	3·2	5,116	
	Rajshahi Division.													
98	Rampur Boalia	7,223	37,106	44,329	4,712	32,042	36,754	99·0	1,363	136	1,499	3·9	6,136	
99	Nator	738*	10,593	11,331	433	9,343	9,826	92·3	184	505	689	6·5	816	* Correct figures.
100	Dinajpur ...	400	40,550	40,950	326	39,442	39,768	98·0	25	671	696	1·7	486	
101	Jalpaiguri ...	1,011†	21,872	22,913	748	19,870	20,618	94·3	203	580	783	3·6	1,512	† Corrected figures.
102	Darjeeling ...	1,535	1,43,057	1,44,592	1,298	1,40,110	1,41,408	98·8	156	1,783	1,939	1·4	1,245	
103	Kurseong ...	22	27,740	27,762	22	27,600	27,622	99·5	...	135	135	·5	5	
104	Rangpur ...	4,054	25,727	29,781	1,969	22,309	24,278	94·4	1,191	971	2,162	8·4	3,341	
105	Bogra	705	22,050	22,755	663	20,890	21,553	97·7	31	288	319	1·4	883	
106	Sherpur ...	34	5,494	5,528	31	5,439	5,470	99·6	2	27	29	·5	29	
107	Pabna	2,937	26,396	29,343	1,554	23,270	24,824	94·1	165	691	856	3·2	3,663	
108	Serajganj ...	3,471	19,648	23,119	3,004	15,720	18,724	95·3	184	1,067	1,251	6·4	3,144	
109	English Bazar	1,770	15,255	17,025	1,437	13,540	14,977	88·2	163	247	410	2·7	1,638	
110	Old Malda ...	135	4,369	4,504	106	4,235	4,341	99·4	29	23	52	1·2	111	
111	Nawabganj ...	4,108	9,537	13,645	3,947	5,416	9,363	98·2	606	153	759	7·1	3,523	
	Divisional Total	28,193	4,09,384	4,37,577	19,300	3,89,226	3,99,526	97·6	4,242	7,277	11,519	2·8	26,532	
	Grand Total	2,70,391	37,97,108	40,67,499	1,68,806	35,44,858	37,13,664	97·8	54,323	1,02,333	1,56,756	4·1	1,97,079	
	Grand Total for 1910-11 ...	1,81,628	36,56,341	38,37,969	98,442	33,66,718	34,63,160	94·7	33,897	77,044	1,10,941	3·0	2,63,868	

APPENDIX E.

APPEN

(There is no Appendix corresponding

Statement showing the details of Educational Expenditure incurred by the and Kurseong during

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Art colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls	Total primary schools.	Grand Total for aided schools
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	240	...	...	6,018	736	...	192	6,996	...	...	...	...	...	84 5	85	930	930
2	Kalna	...	...	...	...	...	...	...	...	84	60	...	...		153	120	273	417
3	Katwa	...	...	...	...	...	...	...	...	36	96	...	...	133	91	60	284	416
4	Dainhat	...	...	...	...	...	...	...	...		168	...	...	47	32	48	127	295
5	Raniganj	...	...	...	...	...	...	...	...	159	108	...	...	114	156	120	390	717
6	Asansol	...	...	...	...	...	...	...	...	...	84			312	228	96	636	720
7	Suri	...	...	...	...	...	...	...	...	60	...	120	120	...	288	...	288	588
8	Bankura	...	...	...	...	...	...	...	...	74		96	...	289	165	...	454	624
9	Vishnupur	...	...	...	...	...	...	175	175	116	144	...	...	185	95	286	566	826
10	Sonamukhi	...	...	...	...	...	...	...	...	...	420	...	...	72	135	59	266	686
11	Midnapore	...	...	...	517	262	...	519	1,298	12	...	...	...	372	584	...	956	968
12	Tamluk	...	...	...	...	...	...	...	...	...	...	...	48	...	266	136	402	450
13	Ghatal	...	...	...	...	...	...	...	...	...	360	...	...	84	250	72	406	706
14	Chandrakona ...	...	...	...	...	...	...	...	...		264	...	...	...	264	42	306	570
15	Ramjibanpur ...		...	...	...	...	...	...	...	...	...	120	...	...	235	84	319	439
16	Khirpai	...	...	...	...	...	...	...	...	...	...	108	...	...	132	...	132	240
17	Kharar	...	...	...	...	...	...	...	...	...	...	...	...	75	144	...	219	219
18	Hooghly-Chinsura...	...	...	...	...	...	...	...	...	96	...	...	...	150	462	369	981	1,077
19	Serampore	...	...	...	...	...	...	...	...	340	720	390	174	156	432	390	998	2,622
20	Uttarpara	...	...	...	...	...	...	..	...	120	...	180	...	62	84	120	266	566
21	Baidyabati	...	...	...	...	...	...	...	...	198	480	...	...	222	765	90	477	1,155
22	Bhadreswar... ...	...	...	...	...	...	...	...	...	88	390	...	...	...	294	108	402	880
23	Kotrung	...	...	..	...	...	...	...	...	...	...	115	..	96	60	36	192	307
24	Bansberia	...	...	...	...	...	...	...	...	...	...	130	...	...	150	48	198	328
25	Arambagh	...	...	...	...	...	...	...	...	...	84	...	48	108	84	150	342	474
26	Howrah	493	...	...	...	...	...	...	...	2,559	271	358	...	708	2,034	1,052	3,794	6,982
27	Bally	60	...	...	...	...	...	...	...	276	276	637	...	96	270	480	846	2,035
	Divisional Total ...	795	...	...	6,535	1,048	...	886	8,469	4,218	3,985	2,254	390	3,231	8,118	4,051	15,460	26,297
	Presidency Division.																	
28	Cossipore-Chitpur...	150	...	.	...	...	...	...	..	96	...	...	...	480	2,067	1,414	3,961	4,057
29	Manikiala	84	...	...	...	...	...	...	...		600	...	...	362	931	474	1,767	2,367
30	Baranagar	78	...	...	...	...	...	...	...	60	...	...	...	264	228	258	750	810
31	Kamarhati	32	...	...	...	...	...	...	...	...	...	...	...	120	60	252	432	432
32	South Suburban ...	35	...	...	...	...	...	...	...	...	192	...	...	...	568	72	640	832
33	Tollyganj	20	...	...	...	...	...	...	...	...	...	120	...	...	480	72	552	672
34	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	168	...	120	732	168	1,020	1,188
35	Rajpur	36	...	...	...	...	...	...	...	...	...	...	...	60	138	72	270	270
36	Baruipur	...	...	...	...	...	...	...	...	...	...	...	...	...	168	...	168	168
37	Jainagar	...	..	...	...	...	...	...	...	...	300	...	96	24	138	60	222	618
38	South Dum-Dum ...	27	...	...	...	...	...	...	...	...	...	...	...	...	252	...	252	252
39	North Dum-Dum ...	15	..	...	...	...	...	...	...	...	...	...	...	120	36	60	216	216
40	South Barrackpore	...	...	...	...	...	...	...	...	...	...	...	...	...	260	...	260	260
41	Panihati	21	...	...	...	...	...	...	...	70	...	...	...	84	185	...	269	339
42	Titagarh	36	...	...	...	..	...	...	...	...	...	...	...	...	744	...	744	744
43	North Barrackpore	24	...	...	...	...	...	...	...	...	295	120	...	...	297	93	390	805
44	Garulia	12	...	...	...	...	...	...	...	...	...	...	...	...	240	...	240	240
45	Barasat	...	...	..	...	...	...	...	...	...	...	...	...	...	273	120	393	393
46	Naihati	28	...	...	...	...	...	...	...	24	250	...	...	...	268	...	268	542
47	Halisahar	20	...	...	...	...	...	...	...	...	...	...	...	...	255	...	255	255
48	Bhatpara	42	...	...	...	...	...	...	...	...	...	...	...	...	540	...	540	540
49	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	146	...	146	146
50	Basirhat	...	...	...	...	...	...	...	...	...	...	...	...	126	222	162	510	510
51	Baduria	...	...	...	...	...	...	...	...	...	...	...	...	...	192	30	222	222
52	Taki	...	...	...	...	...	...	...	...	...	...	...	...	36	78	...	114	114
53	Budge-Budge ...	32	...	...	...	...	...	...	...	...	240	240	...	...	485	210	695	1,175
54	Krishnagar	...	...	...	...	...	...	...	...	220	...	...	...	...	4.4	412	826	1,046
55	Santipur	...	...	...	5,683	...	...	...	5,683	...	...	372	156	...	1,109	...	1,109	1,637
56	Ranaghat	...	...	...	...	...	...	...	...	36	...	...	...	156	72	120	348	384
57	Nadia		...	...	...	...	...	...	...	...	230	120	...	84	245	...	329	679
58	Kushtia	...	...	...	...	...	...	...	...	...	..	..	...	114	84	96	294	294
59	Kumarkhali ...	...	...	...	...	...	...	...	...	36	...	...	...	60	36	72	168	204
60	Meherpur	...	...	...	...	...	...	...	...	...	50	..	...	73	60	36	169	219
61	Birnagar	...	...	.	...	...	...	...	...	27	...	...	...	36	...	...	36	63
62	Chakdah	...	...	...	...	...	...	...	...	48	120	..	...	...	165	24	189	357
63	Berhampore ...	...	...	...	...	...	...	...	...	...	...	...	...	132	312	...	444	444
64	Murshidabad ..	..	...	...	...	...	...	...	...	159	...	...	..	...	324	240	564	723
65	Azimganj	...	...	...	...	...	...	...	...	...	...	...	...	...	216	108	324	324
66	Jangipur	...	...	...	...	...	...	...	...	...	..	..	...	...	232	150	382	382
67	Kandi	...	..	..	...	...	...	...	...	...	...		...	136	213	36	385	385
68	Dhulian	...	...	...	...	...	...	...	...	...	...	...	...	9	54	67	130	130
69	Jessore	...	...	...	...	...	...	...	...	...	120	...	...	36	289	203	528	648
70	Kotchandpur ...	...	...	...	...	...	...	...	..	...	600	...	...	...	192	24	216	816
71	Maheshpur	...	...	...	...	...	...	...	...	40	117	...		...	48	60	108	265
72	Khulna	...	...	...	...	...	...	...	...	48	...	...	360	192	240	72	504	912
73	Satkhira	...	...	...	...	...	...	..	...	...	...	...	...	79	179	48	306	306
74	Debhatta	...	...	...	...	...	...	...	...	...	...	...	...	96	60	48	194	194
	Divisional Total ...	740	...	...	5,683	...	...	..	5,683	864	3,144	1,135	612	2,999	14,517	5,533	22,849	28,574
102	Darjeeling ...	...	...	...	...	...	...	...	...	...	...	...	...	(a) 2,000	...	..	2,000	2,000
103	Kurseong	...	...	..	...	...	...	...	...	...	...	180	...	...	420	120	540	720
	Grand Total ...	1,535	...	...	12,218	1,048	...	886	14,152	5,082	7,069	3,569	1,002	8,230	23,055	9,504	40,839	57,591
	Grand Total for 1910-11	1,487	...	...	14,924	1 008	...	492	16,424	4,784	6,915	3,142	1,158	6,559	26,130	8,745	41,434	57,433

(a) This also includes expenditure on lower primary schools for girls.

DIX E.

to this for the Municipalities in Eastern Bengal.)

Municipalities in the Burdwan and Presidency Divisions and by the municipalities of Darjeeling the year 1911-12.

Scholarships held in—				Miscellaneous.											
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.				
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	912	250	1,162	...	...	197	75	382	17	1,833	9,999	1,704	2·3
...	...	...	...	...	...	...	...	...	...	120	...	...	120	537	393	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	416	284	3·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	295	127	3·2
...	...	...	...	...	...	...	...	...	...	105	...	...	105	822	495	2·7
...	...	...	...	...	200	200	...	...	...	66	...	...	266	986	902	3·0
...	...	...	...	...	131	131	...	...	...	...	...	18	149	737	437	4·3
...	...	...	...	...	112	112	...	...	...	...	...	108	220	844	674	3·9
...	...	...	...	475	18	493	...	...	...	...	...	84	577	1,578	848	8·2
44	...	...	44	...	...	...	...	...	...	...	...	...	...	730	310	4·9
...	...	...	...	2,568	3	1,571	...	...	...	...	...	...	1,574	3,837	1,478	3·1
...	...	...	...	150	...	150	...	...	...	...	...	...	150	600	402	4·9
...	...	...	...	...	...	...	...	6	...	...	...	...	6	772	412	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	570	306	6·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	439	319	8·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	132	4·03
...	...	...	...	...	...	...	...	9	...	...	...	...	9	228	228	4·4
...	...	...	...	...	62	62	...	...	...	50	...	...	112	1,189	1,093	2·6
...	...	100	100	...	245	245	...	...	...	75	...	...	320	3,042	1,318	3·9
...	...	...	...	...	105	105	...	...	...	13	...	...	118	684	384	3·1
...	...	55	55	...	65	65	...	...	...	33	...	...	98	1,398	575	2·9
...	...	...	...	...	109	109	...	...	...	...	...	...	109	969	511	2·6
...	...	...	...	...	35	35	...	...	50	...	...	13	98	405	240	3·2
...	...	...	...	...	46	46	...	...	...	10	...	...	56	394	254	3·3
...	...	...	...	...	75	75	...	...	...	15	46	...	136	610	432	8·7
...	138	61	199	...	100	100	...	35	...	437	...	...	572	8,248	4,861	1·2
26	...	...	26	...	10	10	...	...	...	126	...	...	136	2,257	1,068	4·4
70	138	216	424	3,105	1,566	4,671	...	50	247	1,125	428	240	6,761	42,746	20,182	2·4
...	...	132	132	...	55	55	...	...	...	...	...	104	159	4,498	4,270	3·001
...	...	138	138	500	...	500	...	...	...	...	...	...	500	3,089	1,851	2·1
...	...	...	...	...	...	...	...	...	...	...	...	58	58	946	886	2·9
...	...	...	...	...	...	...	...	...	...	...	...	2	2	466	466	3·5
...	...	...	...	...	...	...	...	...	...	48	...	...	48	915	723	2·9
...	...	...	...	...	33	33	...	...	...	15	...	...	48	740	620	2·6
...	...	...	...	...	14	14	...	...	...	10	...	...	24	1,255	1,092	1·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	168	168	2·7
...	...	...	...	...	...	...	...	7	...	40	...	...	47	665	269	4·4
...	...	...	...	...	13	13	...	...	...	...	...	11	24	303	303	2·4
...	...	...	...	...	9	9	...	...	...	...	...	...	9	240	240	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	296	296	3·4
...	...	...	...	...	25	25	...	36	...	...	...	...	61	421	351	3·8
...	...	...	...	...	22	22	...	...	...	...	...	...	22	302	302	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	829	414	4·1
...	...	...	...	...	10	10	...	...	...	...	...	...	10	262	262	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	393	393	3·5
...	...	...	...	...	...	...	...	...	...	...	...	46	46	616	342	2·3
...	...	...	...	...	...	...	...	...	...	...	...	15	15	290	290	3·1
...	...	84	84	...	...	...	...	117	...	...	...	32	149	815	731	1·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	146	146	3·7
...	...	...	...	...	...	...	...	4	...	44	...	...	48	558	558	8·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	222	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	114	4·5
...	...	...	...	...	30	30	...	...	...	68	...	...	98	1,305	825	2·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,046	826	2·2
...	...	150	150	...	...	...	...	...	...	...	...	...	...	7,470	1,109	3·5
...	...	...	...	...	...	...	...	...	...	...	...	4	4	388	352	3·3
...	...	...	...	...	3	3	...	...	...	77	...	...	77	756	406	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	3	297	297	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	168	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	219	169	4·3
...	...	...	...	...	...	...	...	...	...	...	...	8	8	71	44	1·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	357	189	4·1
...	...	...	...	...	156	156	...	...	...	...	...	...	156	600	600	1·9
...	...	...	...	...	120	120	...	...	...	...	...	45	165	888	729	5·3
...	...	...	...	...	166	166	...	...	...	...	...	...	166	490	490	3·1
...	...	...	...	...	92	92	...	...	...	...	...	...	92	474	474	4·1
...	...	...	...	...	30	30	...	...	...	...	...	...	30	415	415	5·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	130	130	2·4
...	...	...	...	...	10	10	...	...	...	16	...	...	26	674	554	3·4
...	...	...	...	...	...	...	...	...	...	...	...	8	8	824	224	3·5
...	...	...	...	...	6	6	...	...	...	8	...	...	14	279	122	4·8
...	...	...	...	...	...	...	...	...	...	42	...	...	42	954	546	4·01
...	...	...	...	...	...	...	...	...	...	6	...	26	32	338	338	4·3
...	...	...	...	...	...	...	...	...	...	...	...	8	8	202	202	12·6
...	...	504	504	500	794	1,294	...	164	...	374	...	367	2,199	37,700	25,282	2·9
...	...	...	...	...	...	...	...	...	...	...	...	(b) 40	40	2,040	2,040	·78
...	...	...	...	...	...	...	...	...	...	...	...	8	8	728	548	3·1
70	138	720	928	3,605	2,360	5,965	...	214	247	1,499	428	654	9,008	83,214	48,058	2·5
44	106	432	582	1,714	1,368	3,082	...	164	291	1,155	469	432	5,533	81,459	46,516	2·6

(b) This also includes contingent charges for secondary schools.

APPENDIX F.

(Corresponding to Eastern Bengal Appendix D.)

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each Municipality in the Bengal Presidency during the year 1911-12.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	Genral Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	6	7	8	9	10	11
	Burdwan Division.										
		Rs.									
1	Burdwan ...	1,25,814	8·08	4·4	14·05	2·2	30·6	8·3	·2	15·3	7·9
2	Kalna ...	17,193	9·23	4	1·49	4·33	35·08	4·62	·7	27·48	3 1
3	Katwa ...	10,719	10·55	4·74	...	1·6	35·69	13·17	·75	27·86	3·88
4	Dainhat ...	4,747	13·7	2·4	·3	4·4	31·5	20·8	1·4	15 2	6·2
5	Raniganj ...	22,066	6·3	3·8	9·6	8·8	28·6	16 6	·6	18·4	3·7
6	Asansol ...	43,817	6·9	7·1	3·6	3·2	50·2	...	0·3	21·2	2·2
7	Suri ...	15,358	6·64	5·33	4·94	2·61	39·81	22·38	·81	5·71	5·18
8	Bankura ...	21,733	10·0	6·7	1·6	7·4	29·0	17·5	·6	15·6	3·8
9	Vishnupur ...	14,395	7·5	3·9	4·0	·7	34·1	8·6	1·0	17·4	11·6
10	Sonamukhi ...	7,213	11·8	8·0	4·9	·01	24·9	14 3	1·7	18·7	10·1
11	Midnapore ...	77,165	6·2	3·03	·09	3·2	25 6	16·3	·3	6 08	35·3
12	Tamluk ...	12,673	7·87	4·15	2·32	2·08	35·12	15·87	·61	21·42	4·74
13	Ghatal ...	9,387	9·95	4·18	2·43	...	23·0	13·82	1·29	32·35	8·22
14	Chandrakona	5,877	11·18	6·1	17·22	4·76	13·25	17·86	1·03	9·46	10·54
15	Ramjibanpur	4,508	13·84	6·65	14·05	1·59	14·28	28·61	1·43	5·49	9·74
16	Khirpai ...	3,375	15·8	4·4	18·3	1·4	12·5	24·3	1·1	9·4	7·4
17	Kharar ...	5,038	11·9	5·8	4·5	1·3	26·8	20 8	1 01	18·9	5·1
18	Hooghly-Chinsura.	1,03,133	4·8	5·4	51·2	2·95	26·1	·7	·29	6·2	1·2
19	Serampore ..	1,41,698	5·2	2·1	49·7	6·3	16·7	7·1	·1	7·5	2·1
20	Uttarpara ...	16,060	14·9	8·1	...	·6	44·7	·1	·3	20·3	4·5
21	Baidyabati ...	26,518	12·04	7·36	4·52	7·32	36·19	5·64	·36	15·15	4·93
22	Bhadreswar ...	20,093	9·6	5·6	...	...	50·2	6·8	·3	17·5	4·9
23	Kotrung ...	8,705	12·5	11·4	·01	2·17	44·4	·39	·68	15·6	4·6
24	Bansberia ...	8,625	11·3	5·9	...	5·8	20·7	2·07	1·2	31·4	4·4
25	Arambagh ...	8,175	9·67	4·59	6·10	1·22	26·33	30·60	·68	10·85	7·46
26	Howrah ...	7,14,611	9·06	10·4	9·2	10·1	30·6	3·1	·5	12·5	1·1
27	Bally ...	33,973	11·9	8·8	...	2·2	43·03	6·3	·35	13·7	7·1
	Divisional Total	14,82,669	8·1	7·7	14·7	6·8	30·0	5·9	·49	12·7	4·5
	Presidency Division.										
28	Cossipore-Chitpur.	2,75,003	7·6	11·5	16·4	3·0	26·8	5·1	·2	13·9	1·6
29	Maniktala ...	1,37,914	5·6	6·9	23·8	2·8	27·5	4·06	·4	16·9	2·2
30	Baranagar ...	48,508	8·5	8·01	1·5	3·1	44·3	2·2	·3	23·1	1·9
31	Kamarhati ...	25,858	9·4	6·5	·007	3·6	36·3	...	·6	35·9	2·3
32	South Suburban	31,864	9·4	2·3	3·1	1·4	21·9	5·3	1·2	44·3	3·1
33	Tollyganj ...	28,517	8·9	5·2	3·5	7·1	30·3	·9	·7	31 7	2·5
34	Garden Reach	81,782	5·2	2·6	12·1	1·3	28·5	3·9	·9	34·1	1·5
35	Rajpur ...	10,831	10·9	5·6	·9	·2	33·5	12·2	·5	27·9	2·4
36	Baruipur ...	8,280	11·5	2·5	·08	7·5	27·2	20·8	·9	14·9	2·2
37	Jainagar ...	7,902	8·6	7·6	·8	4·2	27·01	12·7	·9	25·3	8·4
38	South Dum-Dum.	15,090	10·7	5·4	10·6	3·2	28·9	7·7	·4	28·05	2·007
39	North Dum-Dum.	5,896	18·4	5·08	...	2·1	17·5	15·9	·5	33·2	4·07
40	South Barackpore.	13,498	11·3	...	...	6·7	29·8	5·3	·5	29·7	2·1

Expenditure from loan funds—

	Rs.
Hooghly-Chinsura Municipality	3,200
Howrah ,, ...	60,108
Baranagar ,, ...	15,000
Baruipur ,, ...	2,860
South Barrackpore ,, ...	1,114

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds.)	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division—*concluded.*										
		Rs.									
41	Panihati ...	13,898	9·4	2·9	...	8·6	45·3	2·4	·4	24·4	3·1
42	Titagarh ...	40,472	10·1	2·03	1·6	11·1	55·2	1·1	·5	8·2	1·9
43	North Barrackpore.	15,845	8·8	...	·1	1·9	44·8	6·9	·4	26·1	5·2
44	Garulia ...	15,873	15·6	2·1	·7	1·7	39·1	5·9	·5	4·4	1·6
45	Barasat ...	13,827	9·4	2·9	2·2	6·3	21·8	10·5	·6	28·5	2·8
46	Naihati ...	20,841	6 8	5·1	19·6	5·7	31·5	5·5	·7	17·7	3 9
47	Halisahar ...	11,227	12·4	8·4	·4	4·9	43·8	7·5	·6	14·4	2·5
48	Bhatpara ...	49,868	5·6	4·3	2·02	33·2	29·5	2·1	·2	13·7	1·6
49	Gobardanga ...	5,055	13·6	3·9	27·7	5·3	13·07	·1	1·3	22·01	2·8
50	Basirhat ...	8,787	13·5	2·07	8·7	5·4	24·9	14	1·7	11·9	5·8
51	Baduria ...	6,089	14·4	1·7	...	8·1	8·9	29·1	·8	25·9	3·6
52	Taki ...	2,735	25·3	...	...	5·9	6·7	8·7	1·5	42·09	4·1
53	Budge-Budge	43,487	5·9	6·6	5 4	1·9	14·3	8·06	·4	50·2	3·0
54	Krishnagar ...	54,782	5·0	2·9	1·8	·8	31·1	23·8	·2	27·1	1·9
55	Santipur ...	45,468	8·2	7·06	1·9	6·8	30·9	4·7	·3	19 3	16·4
56	Ranaghat ...	16,003	7·3	4·4	·9	3·2	39·2	21·6	·46	16·1	2·5
57	Nadia ...	17,490	7·5	4·7	...	1·2	41·6	9·9	·3	26·2	4·3
58	Kushtia ...	13,435	7·9	3·5	·03	2·9	28·9	28·9	·5	16 2	2·2
59	Kumarkhali ...	6,832	9·3	3·7	7·4	·5	42·7	7·4	·7	20·5	2 9
60	Meherpur ...	5,184	10·4	3·3	5·2	...	4·9	32·3	·8	32·3	4·2
61	Birnagar ...	3,266	16·6	...	·6	5·8	8·5	27·1	·3	22·1	2·1
62	Chakdah ...	4,581	16·4	...	9·4	2·3	9·2	23 9	·8	21·3	7·7
63	Berhampore ...	96,371	4·2	2·7	21·5	7·5	20 3	30·4	·2	10·1	0·6
64	Murshidabad..	27,207	6·4	3·7	1·01	6·4	38·9	17·3	·4	14·3	3·2
65	Azimganj ...	22,485	8·1	7·6	·2	5·7	36·6	13·6	·5	21·8	2·1
66	Jangipur ...	14,343	7·3	3·9	3·1	7·1	28·3	27·5	·8	13 5	3·3
67	Kandi ...	8,397	9·5	12·1	...	3·5	32·5	7·3	1·5	24 9	4·9
68	Dhulian ...	5,430	13·7	0·7	...	10·09	13 05	...	·4	54·7	2·3
69	Jessore ...	28,047	6·1	4·9	14·3	11·1	23·4	14·3	·4	19·7	3·3
70	Kotchandpur	7,229	9·4	5·9	5·7	·8	23·1	23·4	·9	10·3	11·09
71	Maheshpur ...	2,899	16·2	6·03	4·6	2·7	11·0	27·5	1·03	11·3	9·3
72	Khulna ...	22,092	6·6	3·08	6·9	1·7	30·5	20·7	·3	13·2	4·3
73	Satkhira ...	10,884	9 3	4·2	8·3	1·5	22·3	27·2	·4	19 2	3·1
74	Debhatta ...	2,040	22·1	...	·5	10·0	8·09	4·7	1·4	26·5	9·9
	Total ...	13,53,412	7·6	5·9	14·4	7·7	29·5	8·9	·4	20·7	2·8
	Dacca Division.										
75	Dacca ...	3,88,053	4·3	2·8	7·3	3·1	46·4	3·1	·2	16·6	1·9
76	Narayanganj	1,17,446	5·3	5·7	13·0	2·4	34·3	2·8	·1	16·5	2·5
77	Mymensingh...	77,274	4·0	3·4	44·6	1·8	21·0	5·8	·2	9·4	1·5
78	Muktagacha ...	7,921	14·9	7·1	·3	2·9	46·7	1·3	·9	18·9	3·2
79	Jamalpur ...	16,561	9·1	4·3	9·5	2·3	30·0	7·2	·6	30·1	2·8
80	Sherpur ...	12,286	11·1	5·0	2·6	2·3	37·0	10·5	·7	20·4	3·8
81	Kishorganj ...	9,492	13·3	7·1	7·7	2·4	31·2	10·4	·8	16·7	2·9
82	Bazitpur ...	4,085	21·1	8·4	2·8	1·2	22·5	11·7	1·6	20 7	4·4
83	Netrokona ...	8,697	14·1	4·5	·2	1·5	35·5	4·8	·9	29·5	4·9
84	Tangail ...	12,071	9·6	8·5	1·6	1·1	26·3	...	·6	39·1	6·2
85	Faridpur ...	29,873	7·1	5·7	2·6	1·2	47·1	2·8	·2	15·2	2·7
86	Madaripur ...	18,211	6·9	8·5	3·8	·5	30·0	4·6	·3	32·7	3·0
87	Barisal ...	1,05,782	3·0	2·3	100·1	·5	14·4	1·4	·1	7·5	·8
88	Nalchiti ...	3,005	22·3	12·0	·6	3·5	11·9	8·3	1·6	28·1	2·9
89	Jhalakati ...	11,390	8·0	13·1	2·7	5·1	30·5	5·2	·6	25·8	2·7
90	Pirojpur ...	8,946	10·7	9·0	1·0	·4	19·9	21·8	1·3	17·9	3·8
91	Patuakhali ...	6,480	11·7	9·2	21·2	12·0	5·1	9·2	1·3	21·1	2·6
	Divisional Total	8,37,573	5·2	4·02	22·1	2·4	35·9	3·7	·27	16·1	2·1

Expenditure from loan funds—				Rs.
Barasat	Municipality	...	...	1,266
Bhatpara	,,	...	...	15,54
Budge-Budge	,,	...	...	2,939

Expenditure from loan funds—				Rs.
Jessore	,,	...	...	60,000
Dacca	,,	...	...	20,000
Barisal	,,	...	...	35,000

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary head and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Chittagong Division.										
		Rs.									
92	Chittagong ...	1,26,588	9·0	1·9	4·7	3·0	23·5	2·0	·02	21·4	11·5
93	Cox's Bazar ...	5,316	13·1	5·2	5·3	2·0	11·5	9·8	1·3	20·6	9·4
94	Comilla ...	29,699	7·8	4·9	2·6	5·2	39·4	5·7	·2	27·0	2·3
95	Brahmanbaria	16,652	7·6	4·9	16·2	1·6	27·8	8·8	·4	17·1	3·2
96	Chandpur	33,022	4·5	4·4	7·0	1·3	46·9	4·6	·2	26·4	2·8
97	Noakhali ...	15,175	7·7	6·5	2·8	3·6	44·3	7·6	·4	9·8	2·2
	Divisional Total	2,26,452	8·1	3·2	5·5	3·0	30·4	3·9	·3	26·2	7·8
	Rajshahi Division.										
98	Rampur Boalia	39,743	10·3	6·6	2·5	8·0	30·5	10·0	·4	22·9	2·9
99	Nator ...	19,189	8·3	6·7	26·2	·7	28·8	6·7	·28	12·5	3·3
100	Dinajpur ...	43,583	9·4	6·4	1·2	·9	38·4	9·1	·3	17·2	9·6
101	Jalpaiguri ...	29,368	6·6	5·0	·09	1·9	37·7	6·8	·3	33·1	3·4
102	Darjeeling ...	2,61,105	8·5	10·5	2·6	13·7	18·2	5·2	·2	17·8	·8
103	Kurseong	25,993	10·5	3·5	5·5	15·6	24·5	21·1	·5	2·2	2·8
104	Rangpur ...	35,966	7·2	9·7	2·4	4·1	43·5	15·8	·7	9·7	3·3
105	Bogra ...	29,167	8·0	7·6	2·5	1·3	43·1	4·9	·3	14·8	11·9
106	Sherpur ...	8,028	13·0	7·2	·6	·9	33·3	13·7	·9	12·8	14·3
107	Pabna ...	24,873	11·7	7·1	7·3	5·1	35·5	8·0	·5	13·6	5·5
108	Serajganj ...	21,667	7·6	4·4	6·9	...	30·9	9·2	·7	21·0	4·3
109	English Bazar	16,223	10·2	5·7	·07	15·4	36·9	9·9	·9	13·7	3·3
110	Old Malda ...	3,518	18·5	5·6	3·9	1·5	17·6	13·6	·9	20·5	10·9
111	Nawabganj ...	7,475	13·1	4·3	...	...	24·6	10·2	2·5	38·3	5·1
	Divisional Total	5,65,898	9·8	8·3	3·5	8·8	27·1	8·1	·4	23·5	3·3
	Grand Total	44,66,604	7·4	6·2	14·2	6·3	30·6	6·8	·4	17·8	3·6
	Grand Total for 1910-11.	43,08,441	7·3	6·4	10·08	8·1	31·4	9·1	·4	18·7	3·6

Expenditure from loan funds—
Darjeeling Municipality ... ... Rs. 1,33,605

APPENDIX G.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1912-1913.

CALCUTTA :

THE BENGAL SECRETARIAT BOOK DEPOT.

1914.

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GENERAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 11TH MAY 1914.

RESOLUTION—No. 1381M.

READ—

The Reports from the Commissioners of Divisions on the working of Municipalities in the Bengal Presidency (except Calcutta) during the year 1912-13.

Municipal administration during the first year of the newly constituted Presidency was for the most part uneventful. The larger municipalities continued to make steady progress and a few of the smaller bodies made good use of the limited funds at their disposal. The general position remained unchanged and the description given in last year's resolution still holds good. A hopeful sign of the year was the increasing interest taken by Municipal Commissioners in local affairs, and the growing inclination shown by the rate-payers to co-operate actively in the work of local self-government.

1. *Number of Municipalities and revision of boundaries.*—The number of municipalities in the Presidency remained unchanged, viz., 111. A slight addition was made to the area of the Kushtia Municipality and a few outlying villages were excluded from that of Nawabganj. The proposal to establish a municipality at Bhola was postponed.

2. *Result of elections.*—General elections were held in 62 out of the 111 municipalities in the Presidency during the year under report. The seats were as a rule keenly contested, party feeling running high. The attendance of voters was on the whole good, but it varied very greatly. The highest percentage of attendance was 94·07 in Ward No. IV of the Burdwan Municipality and the lowest, except for one election where the number of candidates was only one in excess of the number of seats and one candidate withdrew at a very early stage of the polling, was 5·18 in Ward No. I of the Suri Municipality. The greatest apathy was shown in Kurseong, where only three candidates came forward for eight seats and the remaining five had to be filled by nomination.

Seven elections were declared invalid by the Magistrate on account of irregularities. In Burdwan, civil litigation ensued and the case was still pending at the close of the year. In Barisal the election which had been declared invalid by the Magistrate in the preceding year was eventually decided by the Civil Court to be valid.

The elective system was extended to Debhatta in Khulna during the year under report.

3. *Number of meetings and attendance of Commissioners.*—The total number of meetings held rose from 1,980 to 2,050, and the number of those that had to be adjourned for want of a quorum fell from 146 to 132. The Bally Municipality held no less than 45 meetings and several other municipalities held more than 30. On the other hand, Dainhat, Khirpai, North Barrackpore, Taki, Meherpur, Debhatta, Jalpaiguri, Rangpur, Serajganj and Old Malda failed to hold 12 meetings during the year.

The attendance of Commissioners was, on the whole, fairly good. In North Dum-Dum, North Barrackpore, Chittagong and Sherpur in Bogra, the average attendance exceeded 75 per cent., and in 79 other municipalities it exceeded 50 per cent. In Debhatta and Comilla the percentage was unsatisfactory, while in Baduria it fell as low as 22·2 per cent.

4. *Number of rate-payers.*—The total number of rate-payers fell from 312,338 to 311,654. The decrease of 1,562 in Nawabganj was due to the exclusion of outlying villages, to which reference has already been made.

The decline in Halishahar and Panihati is attributed to the correction of mistaken calculations made in 1910, and to the fact that the occupiers of holdings acquired for the railway had moved out of municipal limits.

The percentage of rate-payers to population was 15·7, a trifle lower than in the previous year. It was lowest in Tittagurh (3·5), Garulia (5·1), Bhatpara (6·2), Bhadreswar (8·6), Garden Reach (8·8) and Narayanganj (8·8). The low percentage in the advanced and thriving municipality of Narayanganj is due to the presence in the town of a large number of factory labourers whose rates are paid by their employers.

5. *Assessment and taxation.*—In 37 municipalities and in certain wards of the Bhadreswar, South Dum-Dum, South Barrackpore, Brahmanbaria and Rampur-Boalia Municipalities, the rate on holdings is the principal form of taxation. In 69 municipalities and in the remaining portion of the five municipalities mentioned above, a tax on persons was in force. In addition, latrine fees were levied in 92 municipalities, a water-rate in 15 and a lighting-rate in four.

The average incidence of taxation per head of population for the whole province was Re. 1-15-4 as compared with Rs. 1-14-8 during 1911-12. In the hill municipalities of Darjeeling and Kurseong the incidence of taxation was Rs. 8-6-9 and Rs. 4-11-10, respectively; in other municipalities it varied from Rs. 5-4-6 in Cossipore-Chitpur to annas 6 in Baduria and Ramjibanpur. The Presidency Division still shows the lowest average incidence of taxation, viz., Re. 1-10-2, the increase during the year being practically nil.

6. *Revision of assessment.*—A general or partial revision of assessments was made in 63 municipalities. The resultant increase of revenue was largest in the following municipalities :—

	Rs.
Maniktala	4,780
Jalpaiguri	3,180
Jamalpur	2,582
Tangail	2,192

7. *Collections.*—The total collections rose from Rs. 37,13,664 to Rs. 38,06,365, the increase being shared by all the divisions except Dacca; but the arrears outstanding at the commencement of the year were considerably less than those of the year before, hence the percentage of total collections to current demand fell from 97·8 to 96·15.

The Garulia Municipality again succeeded in collecting the entire demand without any remissions or arrears. The municipalities of Tittagurh and Naihati had no outstandings at the beginning or end of the year, and the remissions granted by them amounted to only ·2 and ·3 per cent., respectively. Twenty-one municipalities made total collections equal to or exceeding the current demand, the highest percentages being 113·2 in Nawabganj and 111·9 in Mymensingh.

The total remissions fell from Rs. 1,56,756 to Rs. 1,24,100, and their percentage on current demand from 4·1 to 3·13. The highest percentage of remissions was 10·5 in South Suburban, followed by 8·3 in Bansberia and 8·1 in Maniktala.

The outstanding balances rose from Rs. 1,97,079 to Rs. 2,26,519, an increase of about 15 per cent. In Howrah the arrears amounted to Rs. 57,630 and in Hooghly-Chinsura and Burdwan to Rs. 17,162 and Rs. 13,289, respectively. In all, eleven municipalities had arrears exceeding Rs. 5,000. This result is unsatisfactory and attention is invited to the remarks in paragraph 8 of the Resolution reviewing the reports for 1911-12.

8. *Income and expenditure.*—The total receipts of the municipalities of this Province, including the opening balances, amounted to Rs. 93,22,039

as against Rs. 78,08,730 in the previous year. The increase occurred under the following heads :—

	Rs.
Opening balance	3,77,071
Municipal rates and taxes	95,215
Municipal property and powers apart from taxation	15,596
Miscellaneous	14,409
Extraordinary and Debt	11,21,568

There was a decrease of Rs. 1,19,303 under the head "Grants and contributions."

The total disbursements amounted to Rs. 74,84,083 as against Rs. 59,76,731 in the previous year, the increase being principally under the heads "Extraordinary and Debt" (Rs. 12,63,547), and "Public health and convenience" (Rs. 2,29,195). There was a slight decrease under the heads "Miscellaneous" and "Contributions."

9. *Closing balances.*—The closing balances rose from Rs. 18,31,999 to Rs. 18,37,956. The largest balances were held by Howrah (Rs. 4,47,944) and Darjeeling (Rs. 1,41,099), the increase at the latter place being mainly due to mismanagement of the accounts ; but uncashed cheques and large sums received and credited only a few days before the end of the year contributed. In several municipalities the balances exceed the ordinary income, the explanation in most cases being that the municipalities are accumulating funds with which to carry out large schemes of water-supply or drainage.

10. *Income* (*Rs. 93,22,039*).—The total income of the year, excluding that under the heads of "Opening balance" and "Extraordinary and Debt" amounted to Rs. 50,99,683, showing an increase of Rs. 14,670 over the figures of the preceding year. Details of the main items of revenue are given below.

11. *Tax on houses and lands* (*Rs. 14,37,174*).—The increase under this head amounts to only Rs. 13,152. It would have been much greater, but for the fact that there were large arrear collections in 1911-12.

12. *Taxes on animals and vehicles* (*Rs. 2,11,945*).—The receipts under this head show an increase of Rs. 7,023, most of which accrued in the Rajshahi Division.

13. *Tax on professions and trades* (*Rs. 70,465*).—The income under this head rose by Rs. 13,355. In the Howrah Municipality alone the increase was Rs. 16,304, but this was counterbalanced to some extent by a considerable decline in the Presidency Division. The only point of interest in the reports is that a combination among the tanners and brickmakers in the Tollyganj Municipality, to thwart the efforts of the municipality to realise these fees, resulted in a decrease of nearly Rs. 1,500 in that municipality.

14. *Tolls on roads and ferries* (*Rs. 83,258*).—The decline under this head continued. The Burdwan Division, it is true, showed an increase of Rs. 1,617, but the Presidency and Dacca Divisions show a decrease of Rs. 3,719 and Rs. 2,467 respectively. The net loss under this head was Rs. 4,936.

15. *Water-rate* (*Rs. 5,38,015*).—This rate was levied in 15 municipalities and the total income shows an increase of Rs. 29,399 as compared with the previous year. Of this amount the Cossipore-Chitpur Municipality contributed Rs. 13,836, Mymensingh Rs. 6,215, and Barisal, where the tax was imposed for the first time from the third quarter of the year, Rs. 10,208. The Maniktala Municipality, on the other hand, showed a decrease of Rs. 2,776 owing to refund of a portion of the rates illegally realised in the previous year ; and Garden Reach a decrease of Rs. 7,616 owing to collection of large arrears in the previous year.

16. *Lighting rate* (*Rs. 1,65,090*).—This rate is levied only in the four municipalities of Howrah, Cossipore-Chitpur, Maniktala and Darjeeling. The Darjeeling Municipality has credited the receipts from this source,

amounting to Rs. 55,002, to the head "Electric light installation" and these have been shown in column 35 (*b*) of Form II headed "Other fees."

The net increase under this head was Rs. 9.413.

17. *Conservancy (including scavenging and latrine rates) (Rs. 9,71,793).*—There was an increase of Rs. 23,169 under this head.

The receipts from the sale of night-soil and street sweepings amounted to only Rs. 2,342, out of which Howrah alone realised Rs. 1,115. The people in general appear to be generally averse to using night-soil as manure; but the Presidency Commissioner reports that two municipalities in the 24-Parganas succeeded in trenching night-soil on private lands, and the District Magistrate is of opinion that cultivators have begun to recognise its agricultural value.

18. *Tax on persons according to their circumstances and property.*—The receipts from the tax on persons increased from Rs. 3,70,376 to Rs. 3,79,135. The variation is slight and calls for no remarks.

19. *Receipts under hackney carriages (Rs. 15,959).*—This tax was levied in 56 municipalities as against 53 in the previous year. The aggregate amount of receipts shows a slight increase of Rs. 913.

20. *Grant from Provincial and Local Funds and contribution from private individuals (Rs. 5,86,247).*—The receipts under this head show a falling off of Rs. 1,19,303 in comparison with those of the previous year. Among the grants made by Government during the year the following were the most important:—

Rs. 25,400 to the Katwa Municipality for drainage;
Rs. 11,000 to Baranagar for completion of its drainage scheme;
Rs. 11,000 to Garulia for drainage, and
Rs. 20,000 to Chittagong for general improvement of the town.

The following instances of private liberality deserve special mention:—The Maharajadhiraj Bahadur of Burdwan contributed a further sum of Rs. 10,000 towards the drainage scheme of Burdwan, Raja Rao Jogendra Narain Roy Bahadur of Lalgola made a donation of Rs. 17,315 for the construction of a phthisis ward and other improvements in the Berhampore Hospital; and Mr. W. W. Clay, the first Magistrate-Collector of Khulna, made a contribution of Rs. 1,483 for the construction of an operation-room in the local dispensary.

21. *Expenditure, Office establishment and collection charges (Rs. 3,41,856).*—The total expenditure under this head showed an increase of Rs. 11,774.

The percentage calculated on the total ordinary expenditure was highest in Debhatta (23·7); Nalchiti, Old Malda and Gobordanga following with 23·1, 20·9 and 20·5 respectively.

The steady rise under this head of expenditure is due to the increased cost of living.

22. *Prevention of fire (Rs. 52,948).*—Expenditure under this head was incurred by 20 municipalities as against 23 in the previous year, and the total amount shows a decrease of Rs, 6,125. The expenditure shown under this head against Howrah (Rs. 18,997), Cossipore-Chitpur (Rs. 25,134), Maniktala (Rs. 2,495) and Garden Reach (Rs. 4,159) represents the amounts contributed towards the maintenance of the Metropolitan Fire Brigade.

23. *Lighting (Rs. 2,94,090).*—The expenditure under this head showed an increase of Rs. 14,487 as compared with the previous year.

The Darjeeling Municipality spent Rs. 30,976 on the electric installation. The proposal for the supply of electric power by the Darjeeling Municipality to Kurseong having been negatived by Government as impracticable, the Municipal Commissioners of Kurseong contemplate setting up an installation of their own, and Part VIII of the Act has been extended to the municipality with this object in view.

The Dacca Municipality, which has hitherto received its electric current free owing to the generosity of the Ahsanulla Trustees, will now have to make its own arrangements and to incur heavy expenditure.

As in the previous year the municipalities of North and South Barrackpore, Taki, Birnagar and Chakdah spent nothing upon lighting

No explanation of this omission has been given although the attention of the local officers had been previously drawn to the matter.

In many other municipalities, particularly in Barisal and Chittagong, the arrangements for lighting are still defective and it is hoped that much more attention will in future be paid by the municipalities to this important branch of their duties.

24. *Water-supply* (*Rs. 9,72,716*).—The expenditure under this head rose by Rs. 3,36,846, out of which Rs. 3,19,660 were on account of "Capital outlay." The administrative approval of Government was accorded to the independent water-supply scheme for Uttarpara which had been rendered practicable by the liberality of Rai Jyot Kumar Mukerjee Bahadur. In the municipalities of Krishnagar, Asansol, Bhatpara, Madaripur. English Bazar and Chandpur (north section) schemes for the supply of good drinking water were under the consideration of the Commissioners.

The water-supply schemes at Barisal, Chandpur (old Bazar), Perojpur and Kurseong were completed, while the schemes at Hooghly-Chinsura, Serampore and Jessore were approaching completion at the end of the year Progress was also made in the extension of the Khulna water-works. At Mymensingh, a proposal for the improvement of the present works at a cost of Rs. 80,000 was approved by the Commissioners. Extension of the filtered water-supply to the trans-Lakhya portion of the municipality is still under contemplation. In Darjeeling the catchment area was extended. In Natore the scheme for the supply of drinking water on the "Faridpur system" was condemned, and it is now proposed to supply the town with filtered water by means of pipes. No progress was made with the water-supply scheme at Rampur-Boalia and Pabna; and the Kalna water-supply project fell through on account of the withdrawal of his offer of Rs. 25,000 by Kaviraj Upendra Nath Sen.

The new water-works in Kurseong were opened during the year Bacteriological analyses of the water made by the Sanitary Commissioner disclosed the presence of fœcal bacilli. The catchment area is clothed with virgin forest and thick vegetation; it has been fenced in, but charcoal-burning is allowed by the Forest Department and in the upper part of the area the grazing of cattle is very common. The Sanitary Commissioner holds that this is sufficient to account for the contamination of the water, which is, however, in his opinion not such as to give cause for serious alarm. The Chairman is, however, anxious to get complete control over the area.

In several municipalities progress was made in the sinking of wells and re-excavation of tanks.

25. *Drainage* (*Rs. 2,79,261*).—The total capital outlay declined from Rs. 1,65,933 to Rs. 1,48,138, while the expenditure on account of establishment, repairs, etc., rose from Rs. 1,16,574 to Rs. 1,31,123. The Burdwan Municipality incurred the largest capital expenditure, viz., Rs. 41,138. Schemes were under consideration at Asansol, Cossipore-Chitpur (suburban scheme), Kamarhati, Garden Reach, Dacca and Faridpur. Detailed plans and estimates for the subsidiary drains in connection with the Bagjola drainage scheme were prepared by the Irrigation Department. The second portion of the Garulia drainage scheme was undertaken, and the Bhatpara outfall channel scheme and the Kushtia and Ranaghat schemes were nearly completed. The drainage scheme for the Bhadreswar Municipality was submitted to Government and that for Katwa was sanctioned. The Rajpore Municipality was compelled to abandon its drainage project forwant of funds. The drainage scheme for the northern portion of the Budge-Budge Municipality could not be completed as a part of the area covered by it is outside the municipal limits. The Municipal Commissioners are considering the question of including this area within Municipal limits. The drainage schemes at Uttarpara (for block No. 3), Bankura (combined drainage and water-supply scheme), Mymensingh, Tangail and Natore made little headway, and vigorous action is needed to complete them. The late Government of Eastern Bengal and Assam made a grant of Rs. 7,000 to the Comilla Municipality for a survey of the town as a basis for a drainage scheme which is badly needed. The survey was commenced and made satisfactory progress during the year. In Kurseong the municipality suffered considerable loss owing to the

uncemented masonry work on two Jhora drains being washed away by exceptionally heavy rain.

In reporting on the anti-malarial operations in North Barrackpore Major Fry has remarked that the drains constructed there already show signs of neglect and lack of maintenance. It is essential that municipalities should realize that if drainage schemes are to be effective it is imperative that proper attention should be given to the drains after completion, and that the practice of undue retrenchment in the recurring cost of maintenance can only result in the waste of the capital expenditure.

26. *Conservancy, including road-clearing, road-watering and latrine (Rs. 13,55,675).*—The expenditure under this head shows a decrease of Rs. 1,04,064, which is mainly due to the reduction of expenditure on the Darjeeling sewerage scheme now nearing completion, on which a large sum was expended last year. There was also a noticeable decrease in Dacca (Rs. 46,788) owing to the large expenditure in the preceding year on the improvement of the conservancy tramway, but the expenditure was still considerably in excess (Rs. 16,406) of the figure for 1910-11.

This branch of municipal administration is still the one in which there is the greatest need for improvement. The difficulties are admittedly great, but it is hoped that the more general employment of Health Officers and the appointment of Sanitary Inspectors will soon have a salutary effect. It is reported that a high standard of efficiency has been reached in the three towns of Cossipore-Chitpur, Maniktala and Garden Reach which already employ Health Officers.

27. *Hospitals and Dispensaries (Rs. 2,95,987).*—The expenditure on this head increased slightly, but fell far short of that in 1910-11. The increase was shared by all divisions except the Presidency Division, where, however, the decrease was very small. The expenditure rose in 50 municipalities, while in the rest it either showed a decrease or was stationary. A new charitable dispensary was opened in Asansol. Lands were acquired for a dispensary in Basirhat. The municipality of Khulna added an operation room to the Woodburn Hospital. The Barisal Municipality made a contribution of Rs. 3,000 towards the construction of new dispensary buildings. The Pabna Municipality was unable to pay its contribution to the Sadar Dispensary owing to lack of funds.

28. *Plague and epidemic disease charges (Rs. 22,067).*—The total expenditure on this head shows an increase of Rs. 4,362. The bulk of the charge was incurred in the Burdwan and Presidency Divisions, and there was also some expenditure on this account in the Dacca and Rajshahi Divisions. The small expenditure of Rs. 90, in the Rajshahi Division, was due to an imported case of plague in Pabna. There was no plague in epidemic form in any of the municipalities and the expenditure was mainly incurred on precautionary and sanitary measures.

29. *Public Works (Rs. 8,29,145).*—The expenditure under this head shows an increase of Rs. 32,120 over the figures for the previous year. While the expenditure on "Buildings" rose from Rs. 61,839 to Rs. 1,11,367, the amount spent on roads was slightly less than in the former year. This is a matter for regret, as the condition of the roads in most municipalities is very far from satisfactory. The percentage of the outlay on public works on the total ordinary expenditure varied from 62·1 in Dhulian to ·8 in Kurseong. In 28 municipalities it exceeded 25 per cent., while in Chinsura (2·22), Garulia (4·4), Suri (4·73), Midnapore (6·4) and Kurseong (·8) it was ridiculously low.

30. *Public Instruction (Rs. 1,65,609).*—The total expenditure under this head increased by Rs. 6,586. The ratio of expenditure on primary education to the total ordinary income varied from 10·5 per cent. in Cox's Bazar to ·7 per cent. in Darjeeling. Thirty-seven municipalities spent less than 3·2 per cent. of their income on primary education.

31. *Loans.*—Forty-three municipalities were in debt at the close of the year and their total indebtedness, after deducting Rs. 6,175 the amount of the Sinking Fund investments of the Burdwan Municipality on account of loans raised in the open market, was Rs. 41,55,104. The largest outstanding

liabilities were those of Howrah (Rs. 20,21,494), Darjeeling (Rs. 8,38,660), Dacca (Rs. 3,20,882), Narayanganj (Rs. 1,46,972) and Hooghly-Chinsura (Rs. 1,41,615). Eight municipalities received loans during the year, namely, Darjeeling (Rs. 1,53,000 for the construction of the bazar barracks, the sewage scheme and drainage), Hooghly-Chinsurah (Rs. 1,12,000 for water-works), Serampore (Rs. 40,000 for water-works), Chandpur (Rs. 15,000 to meet the capital cost of the old bazar water-works), Bankura (Rs. 12,500 for combined drainage and water-supply scheme), Jessore (Rs. 5,000 for water-works), Kushtia (Rs. 4,000 for drainage scheme) and Kharar (Rs. 2,500 for a dispensary building).

32. On 31st March 1913, 85 municipalities had outstanding liabilities on account of unpaid bills and unfinished work, amounting to Rs. 3,25,422, which represented 8·9 per cent. of their current demand. In 12 municipalities, viz., Serampore, Murshidabad, Taki, Debhatta, Mymensingh, Muktagacha, Kishoreganj, Barisal, Jhalakati, Chandpur, Rampur-Boalia and Pabna, the amount of outstanding liabilities exceeded the closing balance.

33. *Audit of accounts and embezzlement.*—Embezzlements were detected in the municipalities of Baranagar, South Dum-Dum, Ranaghat, Nadia and Maheshpur, all in the Presidency Division. In Baranagar a blank cheque was extracted from the Municipal cheque-book, forged and cashed at the Bank of Bengal for Rs. 462. Suspcion fell on a former clerk of the municipality who absconded when criminal proceedings were instituted. This fraud was rendered possible by the failure to keep the current cheque-book in the personal custody of the Chairman as required by Account rule No. 46. The attention of the Chairmen of all municipalities is invited to the necessity for strictly observing this rule. The other cases were instances of criminal misappropriation by tax-daroga or collecting sarkars and presented no special features; they were due to laxity of supervision. No case of embezzlement was detected in any of the other divisions.

34. *Howrah.*—The current demand rose from Rs. 8,12.588 to Rs. 9,21,011 on account of the assessment of new and improved holdings and the revaluation of certain wards. The total ordinary income during the year was Rs. 11,72,491 and the collections amounted to 90·5 per cent. of the net current demand, leaving a total outstanding balance of Rs. 57,630 at the close of the year (as compared with Rs. 3,333 last year). The percentage of collections compared very unfavourably with that of the previous year, viz., 97·3. The ordinary expenditure was Rs. 8,59,061, leaving a surplus of revenue over expenditure of Rs. 3,13,430. The outstanding debt was Rs. 20,21,494. The year was devoted mainly to the development and execution of schemes started in previous years. Work in connection with the water-works improvement scheme was in progress. The water-supply distribution scheme was extended and improved during the year. This led to an intensification of the shortage in Sibpur and a second storage reservoir has been found necessary to amend this. Steady progress has been made with the construction of surface drains. Work has not yet begun on the canal which is to be the outfall for the inland watershed: estimates for excavation of the canal and construction of the connected works were submitted to Government, but were referred back to the municipality for reconsideration. Final arrangements were made for the lighting of the town by electricity instead of by gas. A proposal for a complete survey of the town was under consideration.

The record of this municipality is still one of great progress, and though much remains to be done, the Commissioners deserve full credit for what has already been accomplished.

35. The general record of the year's municipal administration is reviewed by the Divisional Commissioners. In the Burdwan Division, the Asansol and Bhadreswar Municipalities are efficient and progressive; Suri and Tamluk receive favourable comments and Baidyabati shows marked improvement. Elsewhere for the most part public interests are made subservient to party feelings. In this respect Utterpara is perhaps the worst offender and the elections are described as having been a scandal. Here and in Bally the extension of the Ward Committee system will have to be watched with care, the tendency being to use it as a means to undermine the executive power of the Chairman.

In the Presidency Division progress was retarded by the general elections which were held in about two-thirds of the municipalities. The outgoing Boards showed less interest in their work and the new Commissioners had not got into sufficient touch with things to do much before the close of the year. In the larger and more advanced municipalities there are signs of a growing interest in municipal affairs; the Chairman and Vice-Chairman for the most part exercised efficient control over their subordinates, and the rate-payers evinced a greater inclination to co-operate actively in the work of local self-government.

In the Dacca Division the Narayanganj Municipality has maintained its high reputation for efficiency. Barisal shows but few signs of material advance and its financial position is still unsound; but it is gratifying to observe that the Commissioners now appear to be animated by a genuine desire for improvement, they have of their own motion increased their income by a revision of the assessment and they have made a praiseworthy effort to liquidate their old liabilities.

In the Rajshahi and Chittagong Divisions the larger municipalities were well administered, but here as elsewhere very little real interest is taken in the affairs of the small municipalities.

36. The municipalities of Burdwan, Howrah, Cossipore-Chitpur and Maniktala were allowed a free hand in framing their budgets, but no report on the manner in which they utilised the concession has been submitted by the Commissioners concerned; although their attention was drawn to a similar omission in 1910-11 and 1911-12.

37. The acknowledgments of Government are due to the following gentlemen, whose names have been mentioned in the reports of the Divisional Commissioners, for the good work done by them :—

BURDWAN DIVISION.

Rai Mahendra Nath Bhattacharji, Vice-Chairman, Howrah Municipality.
Mr. K. N. Tagore, Secretary, Howrah Municipality.
Babu Devendra Nath Sarkar, late Chairman, Burdwan Municipality.
Maulvi Muhammad Yasin, Chairman, Burdwan Municipality.
Mr. E. Milsom, I.C.S., Chairman, Asansol Municipality.
Babu Dolgobinda Chattaraj, Vice-Chairman, Asansol Municipality.
Dr. J. J. A. Brachio, Chairman, Suri Municipality.
Babu Kalipada Hazra, Vice-Chairman, Midnapore Municipality.
„ Durga Ram Bose, Chairman, Tamluk Municipality.
„ Basanta K. Sarkar, Vice-Chairman, Tamluk Municipality.
„ Jogendra Nath Mukharji, Chairman, Ramjibanpore Municipality.
Rai Mohendra Ch. Mitra Bahadur, Chairman, Hooghly-Chinsura Municipality.
Babu Barada Prosad De, Chairman, Serampore Municipality.
Dr. Omrita Lal Munshi, Chairman, Uttarpara Municipality.
Mr. R. N. Band, Chairman, Bhadreswar Municipality.
Babu Bhut Nath Banarji, Vice-Chairman, Bhadreswar Municipality.
Mr. J. Low, Chairman, Baidyabati Municipality.
Babu Jati Prosad Banarji, Chairman, Kotrung Municipality.

PRESIDENCY DIVISION.

Rai Kripa Nath Dutta Bahadur, Chairman of the Cossipore-Chitpur Municipality.
Mr. H. M. Peat, Chairman, Garden Reach, Municipality.
Babu Jogendra Nath Ghosal, Vice-Chairman, Kamarhati Municipality.
„ Purna Chandra Roy, Chairman, Kushtia Municipality.
„ Sachindra Nath Roy, Chairman, Dhulian Municipality.
„ Iskandar Kadr Saiyid Nasir Ali Meerza, Chairman, Murshidabad Municipality.
„ Keshob Lal Ray Chaudhuri, Chairman, Jessore Municipality.
„ Hari Das Kunji Lal, Vice-Chairman, Kotchandpur Municipality.

DACCA DIVISION.

Nawab Khawaja Muhammad Yusuff, Chairman, Dacca Municipality.
The Hon'ble Mr. R. Glen, Chairman, Narayanganj Municipality.
Babu Nishi Kanta Ghose, Chairman, Mymensingh Municipality.
Rai Charu Chandra Chaudhury Bahadur, Chairman, Sherpur Municipality.
Babu Ambika Charan Majumdar, Chairman, Faridpur Municipality.
„ Jogesh Chandra Chakravarty, Vice-Chairman, Faridpur Municipality.
„ Abinash Chandra Ray, Chairman, Madaripur Municipality.
Maulvi Habibuddin Ahmad, Vice-Chairman, Madaripur Municipality.
Babu Dinesh Chandra Guha, Chairman, Nalchiti Municipality.
„ Jogendra Nath Guha, Chairman, Jhalakati Municipality.
„ Satish Chandra Sen, Vice-Chairman, Perojpur Municipality.
„ Satyendra Nath Ray Choudhury, Commissioner of Perojpur Municipality.

CHITTAGONG DIVISION.

The Hon'ble Nawab Saiyid Hossam, Chairman, Comilla Municipality.
Haidar Chaudhuri Khan Bahadur, Comilla Municipality.
Babu Satish Chandra Roy, Vice-Chairman, Comilla Municipality.
Mr. J. Takle, Chairman, Brahmanbaria Municipality.
Babu Bhavedev Bhattacharya, Vice-Chairman, Brahmanbaria Municipality.
Mr. Rau, Chairman, Chandpur Municipality.
Babu Haradayal Nag, Vice-Chairman, Chandpur Municipality.
„ Sarat Chandra Shome, Commissioner, Chandpur Municipality.

RAJSHAHI DIVISION.

Maulvi Hafizar Rahaman Chaudhuri, Chairman, Bogra Municipality.
Babu Tarakeswar Chakrabarti, Vice-Chairman, Dinajpur Municipality.
Mr. F. A. Moller, Vice-Chairman, Darjeeling Municipality.
Babu Mahendra Chandra Mukharji, Chairman, Serajganj Municipality.
Maulvi Ataruddin, Chairman, Nawabganj Municipality.

By order of the Governor in Council,

H. F. SAMMAN,
Secretary to the Government of Bengal.

Nos. 1529-33M.

COPY forwarded to the Commissioner of the (1) Burdwan / (2) Presidency / (3) Dacca / (4) Chittagong / (5) Rajshahi Division. His attention is invited to (1) paragraphs 7, 33 and 36 / (2) paragraphs 7, 23, 25, 33 and 36 / (3) paragraphs 7, 23 and 33 / (4) paragraphs 7 and 33 / (5) paragraphs 7 and 33 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

CIRCULAR No. 11M.

COPY, with copies of the above endorsements, forwarded to all District Officers for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers and Municipal Commissioners.

CIRCULAR No. 12 M.

COPY forwarded to all Departments of this Government for information.

No. 1534 M.

COPY forwarded to the Accountant-General, Bengal, for information.

Nos. 1535-39 M.

COPY forwarded to the Director of Public Instruction, / Inspector-General of Civil Hospitals, / (a) Sanitary Commissioner, / Secretary, Sanitary Board, / Inspector-General of Police, Bengal, for information.

(a) [One set of the Divisional Municipal Reports is also forwarded for information.]

By order of the Governor in Council,

R. B. STEELE,

Under-Secretary to the Government of Bengal.

CALCUTTA;
GENL. DEPT.—*Muncl.*,
The 28th May 1914.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1912-13.

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1913.*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
BURDWAN DIVISION.																	
Burdwan	1	Burdwan	Act III (B. C.) of 1884, as amended.	35,921	2	5	15	22	2	20	3	19	18	1	38·9	45·5	45·2
	2	Kalna		8,603	...	5	10	15	...	15	1	14	34	2	...	60·7	60·7
	3	Katwa		6,904	...	4	8	12	1	11	...	12	17	1	29·4	56·6	50·2
	4	Dainhat		5,342	...	4	8	12	...	12	...	12	8	...	...	61·4	61·4
	5	Raniganj		15,497	...	4	8	12	...	12	3	9	21	1	...	54·3	54·3
	6	Asansol		21,919	7	5	...	12	7	5	7	5	20	...	49·2	83·	63·3
		Total	.....	94,186	9	27	49	85	10	75	14	71	118	5	39·1	60·2	55·9
Birbhum	7	Suri	Act III (B.C.) of 1884, as amended.	9,131	3	2	11	16	3	13	1	15	14	2	42·85	45·05	44·64
Bankura	8	Bankura	Act III (B. C.) of 1884, as amended.	23,453	3	2	10	15	4	11	3	12	21	...	64·1	62·1	63·1
	9	Vishnupur		20,478	1	3	8	12	1	11	...	12	26	5	1·2	56·0	57·3
	10	Sonamukhi		13,275	...	3	6	9	1	8	...	9	17	1	76·5	72·0	72·9
		Total	.....	57,206	4	8	24	36	6	30	3	33	64	6	47·2	63·3	64·4
Midnapore	11	Midnapore	Act III (B. C.) of 1884, as amended.	32,751	2	4	12	18	3	15	3	15	19	...	33·3	66·3	60·8
	12	Tamluk		8,048	1	3	8	12	3	9	...	12	24	...	47·2	76·38	69·09
	13	Ghatal		12,064	...	5	10	15	2	13	...	15	18	...	58·33	47·86	49·25
	14	Chandrakona		8,122	...	4	8	12	...	12	...	12	29	3	...	68·27	68·27
	15	Ramjibanpur		8,479	...	3	6	9	...	9	...	9	16	...	...	57·64	57·64
	16	Khirpai		4,605	...	3	6	9	...	9	...	9	11	...	...	61·2	62·6
	17	Kharar		8,844	...	5	10	15	...	15	...	15	13	1	...	59·4	59·8
		Total	.....	82,913	3	27	60	90	8	82	3	87	130	4	...	...	...
Hooghly	18	Hooghly-Chinsura	Act III (B. C.) of 1884, as amended.	28,916	2	4	12	18	3	15	2	16	18	...	9·25	59·56	68·82
	19	Serampore		49,594	1	5	12	18	1	17	3	15	19	...	52·6	50·	52·9
	20	Uttarpara		7,373	...	4	8	12	...	12	...	12	12	...	...	65·2	65·2
	21	Baidyabati		20,516	...	4	8	12	...	12	1	11	32	...	...	70·5	70·5
	22	Bhadreswar		24,353	...	4	8	12	...	12	3	9	35	4	...	47·14	47·14
	23	Kotrung		6,574	...	3	6	9	...	9	...	9	13	...	...	63·2	63·2
	24	Bansberia		6,108	...	3	6	9	...	9	...	9	20	...	...	61·1	61·1
	25	Arambagh		8,048	2	2	8	12	3	9	...	12	18	...	70·36	62·95	48·81
		Total	.....	151,482	5	29	68	102	7	95	9	93	167	4	...	...	...
Howrah	26	Howrah	Act III (B. C.) of 1884, as amended.	179,006	5	5	20	30	5	25	7	23	31	...	54·2	61·8	60·5
	27	Bally		21,239	...	7	14	21	...	21	5	16	45	...	...	50·26	50·26
		Total	.....	200,245	5	12	34	51	5	46	12	39	76	...	...	...	...
		Divisional Total	.....	595,163	29	105	246	380	39	341	42	338	569	21	...	...	...
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	Act III (B.C.) of 1884, as amended.	47,012	...	4	8	12	1	11	2	10	26	1	96·1	69·6	71·8
	29	Maniktala		53,675	...	4	8	12	2	10	2	10	22	4	61·3	65·	64·3
	30	Baranagar		25,889	...	4	9	13	...	13	2	11	30	1	...	45·9	45·9
	31	Kamarhati		18,004	...	4	8	12	1	11	2	10	13	...	68·5	92·3	70·5
	32	South Suburban		28,083	...	3	7	10	1	9	...	10	26	...	57·	77·	70·
	33	Tollyganj		18,626	...	3	6	9	1	8	1	8	21	...	39·3	67·	71·1
	34	Garden Reach		44,918	...	12	...	12	2	10	5	7	13	...	65·3	73·	71·8
	35	Rajpur		11,609	...	6	12	18	1	17	...	18	18	...	1·2	62·3	63·6
	36	Baruipur		5,376	...	3	6	9	1	8	...	9	17	...	5·8	49·	54·8
	37	Jainagar		9,247	...	4	8	12	...	12	...	12	21	5	...	48·8	48·8
	38	South Dum-Dum		12,852	...	3	6	9	1	8	1	8	18	...	61·1	72·9	71·6
	39	North Dum-Dum		5,046	...	3	6	9	1	8	...	9	12	1	8·4	67·5	75·9
	40	South Barrackpore.		11,849	...	4	8	12	3	9	...	12	23	2	21·	42·6	63·6
	41	Panihati		11,118	...	3	7	10	2	8	...	10	12	...	91·6	67·7	72·5
	42	Titagarh		45,159	...	10	...	10	1	9	7	3	13	...	69·2	60·6	61·5
	43	North Barrackpore.		16,105	...	5	10	15	...	15	...	15	10	...	...	82·1	82·1
	44	Garulia		11,582	...	10	...	10	2	8	4	6	13	1	88·4	47·1	56·1
	45	Barasat		8,794	...	6	12	18	2	16	...	18	15	2	50·	42·9	49·1
	46	Naihati		18,218	...	3	6	9	3	6	2	7	14	...	96·6	58·3	70·
	47	Halisahar		13,454	...	4	8	12	1	11	1	11	24	2	54·1	60·7	55·9
	48	Bhatpara		50,426	...	15	...	15	1	14	8	7	15	...	62·3	64·4	64·4
	49	Gobordanga		5,072	—	3	6	9	...	9	...	9	13	...	...	63·2	63·2
	50	Basirhat		18,332	...	5	10	15	...	15	...	15	16	3	...	60·8	60·8
	51	Baduria		13,685	...	4	8	12	...	12	...	12	14	2	...	22·2	22·2
	52	Taki		5,203	...	3	6	9	...	9	...	9	11	2	..	41·9	41·9
	53	Budge-Budge		17,982	...	9	...	9	...	9	5	4	13	...	...	47·7	47·7
		Total	.....	527,346	...	137	165	302	27	275	42	260	443	26	...	...	...
Nadia	54	Krishnagar	Act III (B.C.) of 1884, as amended.	23,475	4	3	14	21	4	17	1	20	16	...	31·2	45·5	42·8
	55	Santipur		26,703	...	5	10	15	1	14	...	15	19	...	84·2	68·	69·1
	56	Ranaghat		9,850	2	4	12	18	2	16	...	18	23	4	26·08	42·3	40·5
	57	Nadia		12,480	1	3	8	12	1	11	...	12	23	...	89·5	67·1	67·3
	58	Kushtia		6,291*	...	4	8	12	...	12	1	11	24	2	...	50·7	48·9
	59	Kumarkhali		3,769	...	5	10	15	...	15	...	15	15	...	...	60·9	60·9
	60	Meherpur		5,961	...	3	6	9	...	9	...	9	10	...	...	68·8	68 8
	61	Birnagar		2,654	...	4	8	12	...	12	...	12	13	...	...	46·7	46·7
	62	Chakdah		4,931	1	4	8	13†	2	11	...	13	19	2	63·1	52·6	54·2
		Total	.....	96,114	8	35	84	137	10	117	2	125	162	8	...	...	...

* The increase is due to the inclusion of certain new area within the Municipality.
† Includes official Chairman.

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1913*—continued.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*concluded.*																	
Murshidabad	63	Berhampore ...	Act III (B.C.) of 1884, as amended.	26,142	2	6	17	25	5	20	5	20	20	...	49·0	52·7	52·0
	64	Murshidabad ...		12,669	...	5	10	15	1	14	1	14	21	...	57·1	58·8	58·7
	65	Azimganj ...		12,327	...	5	10	15	...	15	...	15	19	3	...	55·01	55·0
	66	Jangipur ...		11,408	...	6	12	18	...	18	...	18	17	2	...	56·0	56·
	67	Kandi ...		12,638	1	3	7	11[a]	1	10	...	11	13	1	100·	53·8	58·7
	68	Dhulian ...		8,298	...	9	...	9	...	9	...	9	14	1	...	54·7	54·7
		Total ...	.....	83,482	3	34	56	93	7	86	6	87	104	7	...	...	...
Jessore	69	Jessore ...	Act III (B.C.) of 1884, as amended.)	8,880	2	4	12	18	4	14	2	16	17	2	50·	51·2	50·9
	70	Kotchandpur ...		8,077	...	4	6	10	1	9	1	9	21	2	38·09	52·9	51·4
	71	Maheshpur ...		4,215	1	5	10	16[a]	1	15	...	16	24	9	8·3	54·1	51·3
		Total ...	.....	21,172	3	13	28	44	6	38	3	41	62	13	...	...	...
Khulna	72	Khulna ...	Act III (B.C.) of 1884, as amended.	12,993	2	3	10	15	3	12	...	15	18	1	8·3	33·	41·3
	73	Satkhira ...		10,909	...	4	8	12	...	12	...	12	17	2	...	58·3	58·3
	74	Debhatta ...		5,296	...	12	...	12	...	12	...	12	9	6	...	33·1	33·1
		Total ...	.....	29,198	2	19	18	39	3	36	...	39	44	9	...	...	...
		Divisional Total		757,312	16	238	351	605	53	552	53	552	815	63			
DACCA DIVISION.																	
Dacca	75	Dacca	Act III (B.C.) of 1864.	103,152	3	4	14	21	3	18	4	17	24	...	30·5	60·6	56·2
	76	Narayanganj ...		27,876	...	4	8	12	...	12	4	8	16	1	...	61·4	61·4
		Total ...	.....	130,028	3	8	22	33	3	30	8	25	40	1	...	...	...
Mymensingh	77	Mymensingh ...	Act III (B.C.) of 1884.	19,853	2	4	12	18	2	16	3	15	15	1	33·3	52·05	50·0
	78	Muktagacha ...		6,555	...	3	6	9	...	9	...	9	18	3	...	46·2	46·2
	79	Jamalpur ...		21,109	1	4	10	15	3	12	1	14	23	2	63·7	51·4	53·9
	80	Sherpur		15,591	...	4	8	12	1	11	...	12	30	2	6·6	55·4	51·3
	81	Kishorganj ...		18,026	...	5	10	15	1	14	...	15	18	2	61·5	44·4	47·4
	82	Bazitpur ...		10,833	...	3	6	9	1	8	...	9	22	...	61·1	81·2	59·3
	83	Netrokona ...		13,740	1	15	...	16	3	13	1	15	21	2	46·0	52·7	51·5
	84	Tangail		16,362	3	2	10	15	3	12	1	14	23	4	65·6	50·8	54·0
		Total ...	.....	122,069	7	40	62	109	14	95	6	103	170	16	...	...	...
Faridpur	85	Faridpur ...	Act III (B.C.) of 1884.	13,131	2	4	12	18	4	14	2	16	20	...	3·5	47·2	50·7
	86	Madaripur ...		19,073	...	4	8	12	...	12	...	12	20	1	...	48·3	48·3
		Total ...	.....	32,204	2	8	20	30	4	26	2	28	40	1	...	...	...
Bakarganj	87	Barisal	Act III (B.C.) of 1884.	22,473	1	4	10	15	1	14	2	13	17	1	23·6	61·2	58·8
	88	Naichiti		1,953	3	6	...	9	2	7	...	9	28	...	76·7	37·7	46·4
	89	Jhalakati ...		5,979	2	7	...	9	3	6	...	9	27	3	55·5	52·4	53·4
	90	Pirojpur ...		11,996	1	10	...	11	1	10	...	11	20	...	100·0	66·5	69·5
	91	Patuakhali ...		6,217	1	9	...	10	3	7	1	9	17	...	58·8	80·6	74·1
		Total ...	.....	48,618	8	36	10	54	10	44	3	51	109	4	...	...	...
		Divisional Total	.....	338,919	20	92	114	226	31	195	19	207	359	22	...	...	...
CHITTAGONG DIVISION.																	
Chittagong	92	Chittagong ...		28,766	2	4	12	18	2	16	4	14	18	2	83·3	82·4	77·47
	93	Cox's Bazar ...		4,378	4	9	...	13	3	10	...	13	13	...	66·66	48·46	52·65
		Total ...		33,144	6	13	12	31	5	26	4	27	31	2	...	...	...
Tippera	94	Comilla	Bengal Act III of 1894	22,692	1	5	12	18	2	16	1	17	19	3	34·2	36·7	36·5
	95	Brahmanbaria ...		22,295	...	4	8	12	...	12	1	11	12	...	...	68·75	68·75
	96	Chandpur ...		12,717	1	2	6	9	1	8	2	7	16	...	81·2	62·8	64·5
		Total ...		57,704	2	11	26	39	3	36	4	35	47	3	...	...	...
Noakhali	97	Noakhali ...		7,009	2	2	8	12	5	7	1	11	16	1	45	66·96	57·8
		Divisional Total		97,857	10	26	46	82	13	69	9	73	94	6	...	...	...

[a] Includes official Chairman.

FORM No. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1913*—concluded.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	Bengal Act III of 1884.	23,406	2	5	14	21	7	14	2	19	17	1	34·4	48·5	44·5
	99	Nator		8,251	1	5	12	18	3	15	1	17	16	1	5·5	44·5	58·6
			Total ...	31,657	3	10	26	39	10	29	3	36	33	2	...	...	...
Dinajpur	100	Dinajpur ...	Act III (B. C.) of 1884	16,945	1	4	10	15	3	12	1	14	12	....	43·75	60·6	56·11
Jalpaiguri	101	Jalpaiguri ...	Act III (B. C.) of 1884	11,469	3	3	10	16	5	11	3	13	9	1	71·5	64·6	66·6
Darjeeling ...	102	Darjeeling ...	Act III (B. C.) of 1884.	17,027	5	20	...	25	5	20	19	6	18	...	38·6	51·3	48·8
	103	Kursoong ...		5,580	3	6	3	12	3	9	7	5	17	1	84·3	62·1	67·6
			Total ...	22,607	8	26	3	37	8	29	26	11	35	1	...	...	...
Rangpur	104	Rangpur ...	Act III (B. C.) of 1884	16,429	1	5	12	18	1	17	1	17	11	...	3·03	48·99	52·02
Bogra	105	Bogra	Act III (B. C.) of 1884.	9,113	3	2	10	15	3	12	...	15	18	4	5·5	35·0	40·5
	106	Sherpur		4,088	...	4	8	12	1	11	...	12	27	5	40·7	38·5	79·2
			Total ...	13,201	3	6	18	27	4	23	...	27	45	9	...	...	...
Pabna	107	Pabna	Act III (B. C.) of 1884.	19,374	2	4	12	18	3	15	...	18	13	2	33·3	45·6	42·5
	108	Serajganj ...		24,777	...	6	12	18	...	18	...	18	31	...	...	55·3	55·5
			Total ...	44,051	2	10	24	36	3	33	...	36	44	2	...	...	...
Malda	109	English Bazar ...	Act III (B. C.) of 1884.	14,322	3	3	12	18	3	15	1	17	18	...	40·7	64·8	60·3
	110	Old Malda ...		3,750	2	2	8	12	2	10	...	12	10	...	2·5	53·3	55·8
	111	Nawabganj ...		11,956	...	12	...	12	1	11	...	12	16	5	100	61·4	64·6
			Total ...	30,028	5	17	20	42	6	36	1	41	44	5	...	...	...
			Divisional Total ...	185,387	26	81	123	230	40	190	35	195	213	20	...	...	...
			GRAND TOTAL ...	1,974,638	101	542	880	1,523	176	1,347	158	1,365	2,050	132	...	...	...
			GRAND TOTAL FOR 1911-12 ...	1,968,292	98	554	861	1,513	178	1,335	156	1,357	1,980	146	...	...	...

FORM No. II.

STATEMENT SHOWING THE INCOME

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1912-13.

FORM NO. II.—*Statement showing the income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.														
				(i)—Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
				(a) Class I. (Articles of food or drink for men or animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Compositions for octroi.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BURDWAN DIVISION.			Rs.											Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	1,10,126	...	...	...	...	...	...	...	...	...	...	46,684	6,269	1,499	5,175	28,765	...
	2	Kalna	5,611	...	...	...	...	...	...	...	...	...	...	618	3,918	356	...	...	...
	3	Katwa	4,715	...	...	...	...	...	...	...	...	...	...	123	1,067	69	...	...	...
	4	Dainhat	1,677	...	...	...	...	...	...	...	...	...	...	9	452	...	...	...	...
	5	Raniganj	3,883	...	...	...	...	...	...	...	...	...	...	12,647	1,317	602	...	...	...
	6	Asansol	5,037	...	...	...	...	...	...	...	...	...	...	24,966	1,266	563	...	...	...
		Total	1,31,049	...	...	...	...	...	...	...	...	...	...	84,247	14,289	3,088	5,175	28,765	...
Birbhum	7	Suri	4,665	...	...	...	...	...	...	...	...	...	...	1,494	896	704	...	...	...
Bankura	8	Bankura	33,863	...	...	...	...	...	...	...	...	...	...	2,019	2,908	94	...	...	...
	9	Vishnupur	222	...	...	...	...	...	...	...	...	...	...	255	1,141	52	...	...	...
	10	Sonamukhi	1,786	...	...	...	...	...	...	...	...	...	...	116	727	213	...	...	...
		Total	35,871	...	...	...	...	...	...	...	...	...	...	2,390	4,776	359	...	...	...
Midnapore	11	Midnapore	15,044	...	...	...	...	...	...	...	...	...	...	21,336	5,491	532	...	...	...
	12	Tamluk	1,098	...	...	...	...	...	...	...	...	...	...	548	493	22	166	...	...
	13	Ghatal	1,272	...	...	...	...	...	...	...	...	...	...	306	1,237	232	14	...	...
	14	Chandrakona	2,043	...	...	...	...	...	...	...	...	...	...	35	1,012	...	...	...	...
	15	Ramjibanpur	457	...	...	...	...	...	...	...	...	...	...	31	902	...	...	...	...
	16	Khirpai	546	...	...	...	...	...	...	...	...	...	...	32	1,146	...	...	...	...
	17	Kharar	1,702	...	...	...	...	...	...	...	...	...	...	2	2,083	...	...	...	...
		Total	22,162	...	...	...	...	...	...	...	...	...	...	22,290	12,364	786	180	...	...
Hooghly	18	Hooghly-Chinsura	1,57,768	...	...	...	...	...	...	...	...	...	...	33,980	5,003	665	4,410	...	...
	19	Serampore	41,823	...	...	...	...	...	...	...	...	...	...	35,023	1,413	1,285	8,151	...	...
	20	Uttarpara	50,241	...	...	...	...	...	...	...	...	...	...	8,767	1,246	359	1,500	...	...
	21	Baidyabati	6,082	...	...	...	...	...	...	...	...	...	...	9,892	5,387	1,378	313	...	...
	22	Bhadreswar	19,272	...	...	...	...	...	...	...	...	...	...	13,215	1,002	389	...	...	...
	23	Kotrang	3,178	...	...	...	...	...	...	...	...	...	...	4,460	352	2,552	...	...	...
	24	Bansberia	4,754	...	...	...	...	...	...	...	...	...	...	83	309	144	...	...	...
	25	Arambagh	880	...	...	...	...	...	...	...	...	...	...	610	805	128	...	...	...
		Total	2,83,998	...	...	...	...	...	...	...	...	...	...	1,06,030	15,517	6,900	14,374	...	...
Howrah	26	Howrah	4,40,446	...	...	...	...	...	...	...	...	...	...	2,89,371	16,825	13,746	...	2,17,591	97,328
	27	Bally	6,854	...	...	...	...	...	...	...	...	...	...	23,279	831	1,562	787	...	...
		Total	4,47,300	...	...	...	...	...	...	...	...	...	...	3,12,650	17,656	20,308	787	2,17,591	97,328
		Divisional Total	9,25,045		...	...	...	...	...	...	...	...	...	5,29,101	65,498	31,645	20,516	2,46,356	97,328
PRESIDENCY DIVISION.																			
24-Parganas	28	Cossipore-Chitpur	22,688	...	...	...	...	...	...	...	...	...	...	1,04,329	4,148	874	...	54,544	40,470
	29	Maniktala	64,234	...	...	...	...	...	...	...	...	...	...	59,923	13,007	4,399	...	32,598	4,593
	30	Baranagar	7,072	...	...	...	...	...	...	...	...	...	...	20,878	2,246	513	...	...	...
	31	Kamarhati	955	...	...	...	...	...	...	...	...	...	...	11,460	472	343	...	...	...
	32	South Suburban	16,719	...	...	...	...	...	...	...	...	...	...	21,560	1,637	2,246	...	2,867	...
	33	Tollyganj	9,629	...	...	...	...	...	...	...	...	...	...	15,999	1,829	2,363	...	6,048	...
	34	Garden Reach	53,040	...	...	...	...	...	...	...	...	...	...	50,566	2,635	794	...	19,972	...
	35	Rajpur	2,750	...	...	...	...	...	...	...	...	...	...	57	1,094	154	...	...	...
	36	Baruipur	2,336	...	...	...	...	...	...	...	...	...	...	269	1,488	92	...	...	...
	37	Jainagar	3,190	...	...	...	...	...	...	...	...	...	...	100	1,806	134	...	...	...
	38	South Dum-Dum	16,733	...	...	...	...	...	...	...	...	...	...	5,487	2,131	574	...	2,144	...
	39	North Dum-Dum	2,438	...	...	...	...	...	...	...	...	...	...	65	3,300	10	...	...	...
	40	South Barrackpore	1,503	...	...	...	...	...	...	...	...	...	...	2,424	957	465	...	...	...
	41	Panihati	2,774	...	...	...	...	...	...	...	...	...	...	379	649	74	...	...	...
	42	Titagarh	22,507	...	...	...	...	...	...	...	...	...	...	23,979	958	444	...	...	...
	43	North Barrackpore	2,379	...	...	...	...	...	...	...	...	...	...	409	549	424	313	...	...
	44	Garulia	18,191	...	...	...	...	...	...	...	...	...	...	6,963	143	295	...	...	...
	45	Barasat	4,909	...	...	...	...	...	...	...	...	...	...	703	6,804	37	...	...	...
	46	Naihati	19,440	...	...	...	...	...	...	...	...	...	...	949	643	275	2,040	...	...
	47	Halisahar	1,806	...	...	...	...	...	...	...	...	...	...	1,978	807	124	240	...	...
	48	Bhatpara	30,015	...	...	...	...	...	...	...	...	...	...	28,756	971	1,710	660	...	...
	49	Gobordanga	2,773	...	...	...	...	...	...	...	...	...	...	122	345	24	...	...	...
	50	Basirhat	1,641	...	...	...	...	...	...	...	...	...	...	634	1,420	189	...	...	...
	51	Raduria	27	...	...	...	...	...	...	...	...	...	...	48	1,342	13	...	...	...
	52	Taki	739	...	...	...	...	...	...	...	...	...	...	92	80	...	...	...	...
	53	Budge-Budge	5,102	...	...	...	...	...	...	...	...	...	...	32,430	379	68	...	...	...
		Total	3,15,590	...	...	...	...	...	...	...	...	...	...	3,90,559	51,840	16,638	3,253	1,18,173	45,063

in the Bengal Presidency during the year ending 31st March 1913.

				REALIZATIONS UNDER SPECIAL ACTS.							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrims-tax, etc., in as many columns as may be necessary).		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary)	
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.								From burning-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,015	...	134	1,07,741	460	502	15	...	...	...	...	977	3,240	24	519	6,573	...	6,110	...	631	600	51
4,029	4,857	187	13,964	267	79	5	...	...	...	...	351	281	91	18	...	...	...	...	1,586	...	10
2,337	5,102	29	8,727	300	...	...	...	...	...	...	300	94	9	184	...	...	...	...	1,700	...	...
595	2,524	4	3,584	400	...	4	...	...	...	...	401	249	2	...	...	...	...	...	180	...	...
2,720	...	50	17,336	333	84	3	...	...	...	...	425	230	180	...	...	75	...	...	...	257	...
12,155	...	19	38,969	738	268	9	...	...	...	...	1,015	15	...	...	...	...	2,466	...	...	...	15
41,851	12,483	423	1,90,321	2,503	933	36	...	...	...	...	3,472	4,109	306	721	6,573	75	3,576	...	4,097	857	76
5,307	5,675	11	13,587	468	140	35	...	...	...	...	643	81	7	288	...	...	1,050	...	...	...	...
3,591	9,453	19	18,074	365	89	4	...	103	...	...	566	55	4	113	...	198	2,575	...	...	54	...
2,356	7,240	56	11,100	324	...	1	...	...	...	...	325	1,032	...	25	...	...	1,123	...	15	...	...
...	5,985	10	7,051	253	...	...	...	...	...	...	253	68	...	64	...	...	...	...	...	...	...
5,937	22,678	85	36,225	942	89	5	...	103	...	...	1,144	1,155	4	202	...	198	3,698	...	15	54	...
16,947	...	217	44,523	413	448	15	...	...	...	...	886	1,031	7	32	15,576	1,656	1,329	...	238	...	29
2,739	3,169	63	7,200	10	...	35	...	...	...	...	45	138	205	10	...	...	2,440	...	...	...	...
...	6,444	136	7,368	161	...	4	...	...	...	...	165	900	3	...	...	...	...	...	...	...	...
...	2,644	65	3,756	93	...	...	...	...	...	...	93	615	275	...	...	...	...	...	...	...	...
...	2,376	28	3,337	94	...	1	...	...	...	...	95	284	...	...	...	...	...	...	...	...	...
...	1,825	8	3,011	96	...	5	...	...	...	...	101	14	...	...	...	...	...	...	...	...	...
...	3,344	194	5,593	114	...	2	...	...	...	...	116	159	5	...	...	...	...	...	...	...	...
49,686	18,772	710	74,788	981	456	62	...	...	...	...	1,501	3,141	495	42	15,576	1,656	3,769	...	238	...	29
17,729	...	263	62,050	567	540	27	...	21	...	...	1,155	119	233	...	...	...	...	...	...	...	75
17,032	...	269	63,173	752	277	11	...	14	...	...	1,054	817	86	...	...	151	2,725	...	...	31	8
4,822	...	117	16,811	129	118	7	...	...	...	...	254	55	...	...	...	...	...	...	...	...	...
5,599	...	...	22,569	172	14	15	...	...	...	...	201	186	67	...	...	...	51	...	811	...	...
7,696	464	106	22,872	224	58	5	...	...	...	...	287	...	71	1,201	...	...	69	...	140	16	...
1,776	...	...	9,140	83	...	7	...	...	...	8	98	...	2	...	...	...	...	...	...	...	...
...	4,227	31	4,794	174	...	9	...	...	...	...	183	...	...	...	...	...	...	...	3,547	...	...
1,359	3,000	37	5,939	119	...	7	...	...	4	...	130	455	...	...	...	...	...	...	...	...	...
56,013	7,691	823	2,07,348	2,220	1,007	88	...	35	4	8	3,362	1,612	469	1,201	...	155	2,845	...	4,298	46	83
1,93,735	...	350	8,33,946	1,532	1,694	65	8,320	3	...	...	11,614	4,727	970	...	...	...	20,200	6,994	...	1,115	12,018
10,982	...	26	37,467	252	16	2	...	...	...	...	270	114	269	72	...	...	...	...	132	...	...
2,04,717	...	376	8,71,413	1,784	1,710	67	8,320	3	...	...	11,884	4,841	1,239	72	...	...	20,200	6,994	132	1,115	12,018
3,33,512	67,299	2,428	13,93,682	8,898	3,337	293	8,320	146	4	8	22,006	13,939	2,510	2,526	22,149	2,084	35,138	6,994	8,780	2,072	12,206
43,126	...	869	2,48,360	673	200	35	20,835	...	...	...	21,743	3,906	6	4,756	...	...	100	...	405	...	...
32,294	...	1,442	1,48,256	1,062	1,954	23	3,758	...	...	...	6,797	592	...	6,731	...	...	326	...	...	...	...
20,294	...	145	44,076	526	214	19	...	...	...	...	759	2,342	256	75	...	...	138	...	92	...	44
8,049	...	112	20,436	449	57	11	...	...	...	...	517	158	39	2	...	...	185	...	49	...	347
6,619	...	109	35,038	92	153	59	...	...	...	...	304	86	46	180	...	...	...	...	2,475	...	360
5,345	...	275	31,869	275	329	25	...	...	...	...	629	947	8	1,566	...	...	279	125	...	...	...
22,049	...	641	96,657	667	439	44	4,705	...	...	...	5,855	175	...	...	...	...	90	...	87	...	12
1,912	5,034	101	8,352	22	130	9	...	...	...	...	161	140	103	34	...	...	25	...	...	...	...
1,921	3,910	74	7,664	129	93	5	...	60	...	...	287	7	570	...	...	...	25	...	205	...	...
1,671	3,670	26	7,307	299	...	23	...	...	...	...	322	196	...	...	...	...	...	...	118	...	2
2,804	3,779	17	16,936	398	451	4	...	...	...	...	463	31	...	...	...	...	56	...	...	16	330
504	3,788	4	5,671	154	70	4	...	...	...	...	228	4	...	...	...	...	...	...	...	...	...
3,853	2,944	4	10,647	464	145	9	...	...	...	...	618	40	4	...	...	...	...	...	650	...	...
4,173	6,259	16	11,450	342	72	4	...	...	...	...	418	12	48	...	...	...	75	...	494	...	...
19,661	...	38	45,080	78	67	6	...	...	...	...	151	238	...	...	...	...	896	...	545	184	...
4,767	5,572	1	12,035	356	121	3	...	...	...	...	480	65	...	94	...	...	85	...	15	...	160
6,626	...	8	44,035	153	...	3	...	...	...	...	156	522	2	172	...	...	150	...	145	...	...
1,519	3,280	32	12,375	362	70	13	...	...	...	...	445	220	69	...	...	...	814	...	...	...	30
5,475	9,556	1	18,939	378	78	12	...	...	...	...	468	413	...	...	...	...	...	...	...	2	...
2,919	4,220	19	10,307	274	8	...	...	...	...	...	282	20	2	...	...	...	758	...	...	...	...
12,538	...	75	24,710	742	...	7	...	...	...	...	749	170	30	1,159	...	...	100	...	325	15	250
...	3,387	27	3,905	96	...	15	...	...	...	...	111	...	30	...	...	...	...	...	...	...	...
1,088	3,968	71	7,360	159	...	26	...	...	...	...	185	32	7	...	...	...	62	...	...	...	...
234	3,710	1	5,348	361	...	7	...	...	...	...	368	1	...	...	...	...	48	...	...	...	...
...	2,374	30	2,576	26	...	11	...	...	...	...	37	40	...	6	...	...	...	...	...	...	...
5,796	...	82	38,755	34	29	33	...	...	...	...	96	157	28	1,800	...	3	121	...	72	...	...
2,15,137	63,341	4,220	9,08,224	8,478	4,380	410	29,298	60	...	...	42,626	10,415	1,248	16,575	...	3	4,092	125	5,674	217	1,613

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*					GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	From Government.			From local funds.			From other sources.			
				For general purposes.	For educational purposes.	For medical purposes.		Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
BURDWAN DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	223	...	800	1,440	...	15,211	500	...	...	...	...	...	14,380	...	...	14,880
	2	Kalna	350	70	...	...	...	2,406	...	...	...	...	...	...	...	...	...	...
	3	Katwa	148	...	...	...	...	2,135	25,400	...	61	...	...	200	...	...	204	25,865
	4	Dainhat	59	...	...	...	...	490	250	...	...	...	...	300	...	...	71	621
	5	Raniganj	195	...	...	...	...	937	250	...	80	...	...	...	...	...	400	730
	6	Asansol	247	...	...	...	...	2,743	...	...	...	...	...	...	...	...	...	...
		Total	1,222	70	800	1,440	...	23,922	26,400	...	141	...	...	500	14,380	...	675	42,096
Birbhum	7	Suri	318	...	...	7	...	1,751	500	...	405	...	...	1,000	...	...	1,000	2,905
Bankura	8	Bankura	181	...	...	...	...	3,180	1,000	...	479	3,000	...	1,000	300	...	175	5,954
	9	Vishnupur	98	...	...	...	...	2,293	...	...	70	...	...	1,021	200	93	91	1,475
	10	Sonamukhi	19	...	...	...	...	151	...	...	...	...	...	240	...	...	11	251
		Total	298	...	...	...	...	5,624	1,000	...	549	3,000	...	2,261	500	93	277	7,680
Midnapore	11	Midnapore	508	...	1,849	2,621	...	24,876	...	6,180	3,533	...	250	13,000	...	1,561	1,291	25,815
	12	Tamluk	97	...	...	...	...	2,890	...	...	225	...	...	375	...	...	1,123	1,723
	13	Ghatal	68	30	...	...	...	1,001	200	...	134	...	...	180	...	...	175	689
	14	Chandrakona	16	...	...	...	...	906	200	...	...	...	...	240	...	...	250	690
	15	Ramjibanpur	21	53	...	...	...	358	...	...	...	...	...	328	...	...	181	509
	16	Khirpai	32	...	...	...	...	46	600	...	...	...	...	...	...	...	...	600
	17	Kharar	39	...	...	...	...	203	...	...	...	...	...	1,240	...	...	106	1,346
		Total	781	83	1,849	2,621	...	30,280	1,000	6,180	3,892	...	250	15,363	...	1,561	3,126	31,372
Hooghly	18	Hooghly-Chinsura	579	2,800	...	...	...	3,806	...	...	...	...	...	...	8,676	...	...	8,676
	19	Serampore	662	...	...	...	...	4,480	...	...	522	5,000	...	700	81	505	2,450	9,258
	20	Uttarpara	51	...	...	...	...	86	3,533	...	...	..	...	...	5,000	...	...	8,533
	21	Baidyabati	305	85	...	...	...	1,505	...	...	...	...	...	...	...	...	16	16
	22	Bhadreswar	645	1,051	...	...	...	3,196	...	...	10	687	...	...	745	...	276	1,718
	23	Kotrung	82	...	...	...	...	84	200	...	...	51	...	...	...	...	...	251
	24	Bansberia	43	...	...	...	...	3,390	300	...	...	...	...	...	...	...	...	300
	25	Arambagh	14	...	...	...	...	469	...	250	615	...	...	300	...	...	348	1,513
		Total	2,381	3,936	...	...	...	17,016	4,033	250	1,147	5,738	...	1,000	14,502	505	3,090	30,265
Howrah	26	Howrah	9,120	12,875	...	...	...	68,019	2,50,500	...	...	...	...	...	...	...	...	2,50,500
	27	Bally	220	...	...	...	...	807	...	...	...	...	...	...	...	...	...	...
		Tota	9,340	12,875	...	...	...	68,826	2,50,500	...	...	...	...	...	...	...	...	2,50,500
		Divisional Tot	14,340	16,964	2,649	4,068	...	1,47,419	2,83,433	6,430	6,134	8,738	250	20,124	29,382	2,159	8,168	3,64,818
PRESIDENCY DIVISION—*contd.*																		
24-Parganas	28	Cossipore-Chitpur	4,342	...	...	...	...	13,515	...	...	...	700	...	...	100	...	...	800
	29	Maniktala	1,056	...	...	...	...	8,504	...	...	...	50	...	...	381	...	...	431
	30	Baranagar	279	748	51	...	...	4,025	11,000	...	...	...	...	...	403	...	...	11,403
	31	Kamarhati	...	...	...	...	...	780	...	...	...	...	...	...	1,280	...	...	1,280
	32	South Suburban	268	...	...	...	...	3,415	1,000	...	250	240	...	300	...	...	...	1,790
	33	Tollyganj	185	...	...	...	...	3,010	...	...	...	...	...	...	150	...	...	150
	34	Garden Reach	104	...	...	...	...	576	...	...	75	...	...	...	...	...	...	75
	35	Rajpur	75	...	...	...	...	377	...	...	100	...	...	300	...	...	14	414
	36	Baruipur	285	...	...	...	...	1,092	...	...	...	...	...	120	...	...	...	120
	37	Jainagar	159	...	...	...	...	475	...	...	100	...	...	300	...	...	9	409
	38	South Dum-Dum	66	...	...	...	...	469	...	...	...	...	...	...	1,398	...	...	1,398
	39	North Dum-Dum	1	...	...	...	...	5	...	...	...	...	...	120	174	...	...	294
	40	South Barrackpore	176	...	...	...	...	870	...	...	...	...	...	337	...	...	...	337
	41	Panihati	41	...	...	...	...	670	...	...	...	...	...	...	100	...	...	100
	42	Titagarh	197	...	...	...	...	2,060	...	...	...	...	...	...	1,800	...	...	1,800
	43	North Barrackpore	44	...	...	...	...	463	200	...	...	...	...	...	...	...	...	200
	44	Garulia	179	...	...	...	...	1,171	11,000	...	...	...	...	...	4,080	...	...	15,080
	45	Barasat	145	...	...	35	...	1,313	...	...	...	...	...	120	...	...	...	120
	46	Naihati	174	...	...	...	...	589	...	...	...	...	...	...	24	...	...	24
	47	Halisahar	8	...	...	...	...	788	...	...	...	...	...	...	...	...	11	11
	48	Bhatpara	204	865	...	...	...	3,118	...	...	...	...	...	...	...	...	...	...
	49	Gobordanga	127	...	...	...	...	157	...	...	...	...	...	...	...	...	...	...
	50	Basirhat	158	...	...	...	...	249	...	...	94	...	...	120	...	...	3,464	3,678
	51	Baduria	13	...	...	...	...	32	...	...	...	...	...	120	..	...	...	120
	52	Taki	4	...	...	...	...	50	...	...	...	...	...	...	...	...	...	...
	53	Budge-Budge	103	...	...	...	...	2,284	...	...	...	...	...	...	...	...	916	916
		Total	8,393	1,613	51	35	...	50,057	23,200	...	619	990	...	1,837	9,890	...	4,414	40,950

in the Bengal Presidency during the year ending 31st March 1913—continued.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.				
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.						
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
1,168	1,202	2,370	1,41,179	...	...	...	...	200	5,860	2,724	8,784	1,49,963	2,60,089	2 15 11	3 14 10
60	161	221	16,942	...	...	...	...	...	59	126	185	17,127	22,738	1 9 11	1 15 6
...	54	54	37,081	...	...	...	...	...	1,678	879	2,557	39,638	44,353	3 4 2	5 5 11
65	138	203	5,302	...	...	...	...	...	319	145	464	5,766	7,443	0 10 8	0 15 10
...	58	58	19,486	...	...	...	...	100	236	1,629	1,865	21,351	25,234	1 1 10	1 4 1
13	453	466	43,193	...	...	...	...	...	369	24	393	43,586	48,623	1 12 5	1 15 11
1,306	2,066	3,372	2,63,183	...	...	...	...	300	8,521	5,427	14,248	2,77,431	4,08,480	2 0 4	2 12 8
...	97	97	18,983	...	...	...	...	...	1,007	1,055	2,062	21,045	25,710	1 7 9	2 1 3
...	413	413	28,187	...	12,500	...	...	110	2,230	1,804	16,644	44,831	78,694	0 12 3	1 3 2
...	99	99	15,292	...	...	...	...	...	1,096	1,126	2,222	17,514	17,736	0 8 8	0 11 11
...	14	14	7,720	...	...	...	...	...	947	274	1,221	8,941	10,727	0 8 5	0 9 3
...	526	526	51,199	...	12,500	...	...	110	4,273	3,204	20,087	71,286	1,07,157	0 10 1	0 14 3
...	171	171	96,271	...	...	...	...	...	5,039	207	5,246	1,01,517	1,16,561	1 5 9	2 15 0
...	135	135	11,993	...	...	...	...	...	1,887	1,509	3,396	15,389	16,487	0 14 3	1 7 10
...	141	141	9,364	...	...	...	...	...	...	511	511	9,875	11,147	0 9 9	0 12 5
5	90	95	5,540	...	...	...	...	...	746	631	1,377	6,917	8,960	0 7 4	0 10 10
...	...	...	4,299	...	...	...	...	...	59	40	99	4,398	4,855	0 6 3	0 8 1
...	8	8	3,766	...	...	...	...	...	100	...	100	3,866	4,412	0 10 5	0 13 1
...	10	10	7,268	...	2,500	...	...	...	60	605	3,165	10,433	12,135	0 10 1	0 13 1
5	555	560	1,38,501	...	2,500	...	...	...	7,891	3,503	13,894	1,52,395	1,74,557	0 14 5	1 10 8
...	211	211	75,898	80,000	1,12,000	...	...	...	5 461	663	1,98,124	2,74,022	4,31,790	2 2 4	2 9 11
26	885	911	78,976	...	40,000	...	...	...	4,239	8,276	52,515	1,31,391	1,73,214	1 4 4	1 9 5
5	60	65	25,749	...	...	...	...	...	595	121	716	26,465	76,706	2 4 5	3 7 10
1,012	832	1,844	26 135	...	...	...	...	50	340	3,550	3.940	30,075	36,157	1 1 7	1 4 4
1	202	203	28,276	...	...	...	...	...	1.679	2,202	3,881	32,157	51,429	0 15 0	1 2 7
...	163	163	9,736	...	...	...	...	...	...	873	873	10,609	13,787	1 6 2	1 7 8
...	186	186	8,853	...	...	...	...	50	53	547	650	9.503	14,257	0 12 6	1 7 2
...	32	32	8,083	...	...	...	...	...	1,085	...	1,085	9,168	10.048	0 11 9	1 0 0
1,044	2,571	3,615	2,61,606	80,000	1,52,000	...	...	100	13,452	16,232	2,61,784	5,23,390	8,07,388	1 5 10	1 11 7
5,369	3,043	8,412	11,72,491	7,50,000	...	...	...	...	7,26,424	29,902	15,06,326	26,78,817	31,19,263	4 10 6	6 8 9
232	248	480	39,024	...	...	...	...	...	2,126	316	2,442	41,466	48,320	1 12 2	1 13 4
5,601	3,291	8,892	12,11,515	7,50,000	...	...	...	...	7,28,550	30,218	15,08,768	27,20,283	31,67,583	4 5 7	6 0 9
7,956	9,106	17,062	19,44,987	8,30,000	1,67,000	...	...	510	7,63,694	59,639	18,20,843	37,65,830	46,90,875	2 5 5	3 4 6
487	3,925	4,412	2,88,830	...	...	...	...	...	900	10,182	11,082	2,99,912	3,22,600	5 4 6	6 2 3
5,075	2,400	7,475	1,71,463	...	...	...	...	...	2,243	36,184	38.427	2,09,890	2,74,124	2 12 2	3 3 1
92	6,160	6,252	66,515	...	...	...	...	...	360	2,804	3,164	69,679	76,751	1 11 3	2 9 1
441	272	713	23,726	...	...	...	...	...	77	2,015	2,092	25,818	26,773	1 2 2	1 5 1
...	1,320	1,320	41,867	...	...	...	...	...	6,582	1,450	8,032	49,899	66,618	1 3 11	1 7 10
...	202	202	35,850	...	...	...	...	...	430	369	799	36,649	46,278	1 11 4	1 14 9
...	40	40	1,03,203	...	...	...	...	...	140	2,274	2,414	1,05,617	1,58,657	2 2 5	2 4 9
...	123	123	9,427	...	...	...	...	...	14	12	26	9,453	12,203	0 11 6	0 12 11
...	298	298	9,451	...	...	...	...	...	...	31	31	9,482	11,818	1 6 9	1 12 1
...	81	81	8,594	...	...	...	...	...	3	189	192	8,786	11,976	0 12 7	0 14 10
...	349	349	19,615	...	...	...	...	...	1,078	137	1,215	20,830	37,563	1 5 0	1 8 4
1	9	10	6,208	...	...	...	...	...	192	49	241	6,449	8,887	1 1 11	1 3 8
...	159	159	12,628	...	...	...	...	...	52	...	52	12,680	14,183	0 14 4	1 1 0
...	73	73	12,811	...	...	...	...	...	100	340	440	13,251	16,025	1 0 7	1 2 5
...	334	334	49,425	...	...	...	...	...	225	4,387	4,612	54,037	76,544	0 15 11	1 1 6
12	67	79	13,257	...	...	...	...	...	571	75	646	13,903	16,282	0 11 11	0 13 2
120	541	661	31,103	...	...	...	...	...	...	236	236	31,339	49,530	1 3 4	2 10 11
21	224	245	14,498	...	...	...	...	...	...	10	10	14,508	19,417	1 6 6	1 10 4
...	280	280	20,300	...	...	...	...	...	999	180	1,179	21,479	40,919	1 0 7	1 1 10
...	282	282	11,670	...	...	...	...	...	...	275	275	11,945	13,751	0 12 3	0 13 10
42	1,949	1,991	50,568	...	...	...	...	...	187	792	979	51,547	81,562	0 14 2	1 0 0
...	113	113	4,286	...	...	...	...	...	...	24	24	4,310	7,083	0 12 4	0 15 6
...	11	11	11,483	...	...	...	...	...	139	...	139	11,622	13,263	0 6 5	0 10 0
...	29	29	5,897	...	...	...	...	...	...	54	54	5,951	5,978	0 6 3	0 6 10
...	44	44	2,707	...	...	...	...	...	...	85	85	2,792	3,231	0 7 11	0 8 4
58	2,056	2,114	44,165	...	...	...	...	...	459	1	460	44,625	49,727	2 2 5	2 7 3
6,349	21,341	27,690	10,69,547	...	...	...	...	...	14,751	62,155	76,906	11,46,453	14,62,043	1 11 6	2 0 5

FORM NO. II.—*Statement showing the income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES (i)—Octroi. (a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	9,151[c]	...	...	...	...	...	...	...	...	...	...	23,714	3,909	1,394	...	...	...
	55	Santipur	17,284	...	...	...	...	...	...	...	...	...	...	21,834	2,511	1,194	...	...	...
	56	Ranaghat	48,592	...	...	...	...	...	...	...	...	...	...	8,558	730	179	...	...	...
	57	Nadia	2,330	...	...	...	...	...	...	...	...	...	...	8,770	665	294	...	...	...
	58	Kushtia	16,619	...	...	...	...	...	...	...	...	...	...	6,180	1,046	880	...	...	...
	59	Kumarkhali	622	...	...	...	...	...	...	...	...	...	...	147	161	66	...	...	...
	60	Meherpur	628	...	...	...	...	...	...	...	...	...	...	363	324	105	...	...	...
	61	Biruagar	1,913	...	...	...	...	...	...	...	...	...	...	110	258	...	...	...	...
	62	Chakdah	1,528[c]	...	...	...	...	...	...	...	...	...	...	123	915	80	...	...	...
		Total	98,667	...	...	...	...	...	...	...	...	...	...	69,799	10,519	4,192	...	...	...
Murshidabad	63	Berhampore	50,639	...	...	...	...	...	...	...	...	...	...	22,916	3,576	363	1,688	25,441	...
	64	Murshidabad	1,479	...	...	...	...	...	...	...	...	...	...	1,025	2,153	99	1,648	...	...
	65	Ajimganj	3,900	...	...	...	...	...	...	...	...	...	...	660	2,614	597	1,090	...	...
	66	Jangipur	4,305	...	...	...	...	...	...	...	...	...	...	544	785	64	2,787	...	...
	67	Kandi	4,171	...	...	...	...	...	...	...	...	...	...	283	685	217	...	...	...
	68	Dhulian	1,340	...	...	...	...	...	...	...	...	...	...	...	204	194	...	...	...
		Total	65,843	...	...	...	...	...	...	...	...	...	...	25,428	10,017	1,534	7,213	25,441	...
Jessore	69	Jessore	59,320	...	...	...	...	...	...	...	...	...	...	10,686	3,060	292	...	...	...
	70	Kotchandpur	1,013	...	...	...	...	...	...	...	...	...	...	32	2,264	12	152	...	...
	71	Maheshpur	430	...	...	...	...	...	...	...	...	...	...	50	470	...	...	...	...
		Total	60,763	...	...	...	...	...	...	...	...	...	...	10,768	5,794	304	152	...	...
Khulna	72	Khulna	21,868	...	...	...	...	...	...	...	...	...	...	4,670	207	434	538	...	...
	73	Satkhira	297	...	...	...	...	...	...	...	...	...	...	474	506	42	...	...	...
	74	Debhatta	36	...	...	...	...	...	...	...	...	...	...	25	...	...	54	...	...
		Total	22,201	...	...	...	...	...	...	...	...	...	...	5,169	713	476	592	...	...
		Divisional Total	5,63,064	...	...	...	...	...	...	...	...	..	...	5,01,723	78,883	23,144	11,210	1,43,614	45,063
DACCA DIVISION.																			
Dacca	75	Dacca	65,391	...	...	...	...	...	...	...	...	...	...	1,66,006	7,350	1,719	14,313	53,299	...
	76	Narayanganj	48,103	...	...	...	...	...	...	...	...	...	...	41,005	306	424	7,006	28,470	...
		Total	1,13,494	...	...	...	...	...	...	...	...	...	...	2,07,011	7,656	2,143	21,319	81,769	...
Mymensingh	77	Mymensingh	11,943	...	...	...	...	...	...	...	...	...	...	4,258	1,031	853	...	23,293	...
	78	Muktagacha	1,074	...	...	...	...	...	...	...	...	...	...	16	713	339	...	...	...
	79	Jamalpur	2,371	...	...	...	...	...	...	...	...	...	...	647	943	466	...	...	...
	80	Sherpur	932	...	...	...	...	...	...	...	...	...	...	144	839	259	...	...	...
	81	Kishorganj	648	...	...	...	...	...	...	...	...	...	...	357	407	136	...	...	...
	82	Bazitpur	191	...	...	...	...	...	...	...	...	...	...	103	40	...	...	...	...
	83	Netrokona	3,907	...	...	...	...	...	...	...	...	...	...	312	76	205	...	...	...
	84	Tangail	3,809	...	...	...	...	...	...	...	...	...	...	520	169	122	900	...	...
		Total	24,875	...	...	...	...	...	...	...	...	...	...	6,357	4,218	2,380	900	23,293	...
Faridpur	85	Faridpur	8,884	...	...	...	...	...	...	...	...	...	...	2,968	451	484	471	...	...
	86	Madaripur	1,325	...	...	...	...	...	...	...	...	...	...	675	...	2,568	1,691	...	...
		Total	10,209	...	...	...	...	...	...	...	...	...	...	3,643	451	3,052	2,162	...	...
Bakarganj	87	Barisal	4,902	...	...	...	...	...	...	...	...	...	...	4,001	374	167	2,080	10,208	...
	88	Nalchiti	765	...	...	...	...	...	...	...	...	...	...	82	...	27	137	...	...
	89	Jhalakati	838	...	...	...	...	...	...	...	...	...	...	28	...	206	560	...	...
	90	Pirojpur	566	...	...	...	...	...	...	...	...	...	...	571	...	92	...	...	...
	91	Patuakhali	1,013	...	...	...	...	...	...	...	...	...	...	553	...	82	491	...	...
		Total	8,084	...	...	...	...	...	...	...	...	...	...	5,242	374	574	3,268	10,208	...
		Divisional Total	1,56,662	...	...	...	...	...	...	...	...	...	...	2,32,253	12,699	8,149	27,649	1,15,270	...

* Revised

in the Bengal Presidency during the year ending 31st March 1913—continued.

AND TAXES.				REALIZATIONS UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.										
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e. g.*, servants' tax, pilgrim-tax, etc., in as many columns as may be necessary.		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.									From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,012	...	72	44,101	827	315	44	...	...	...	...	1,186	761	1,922	15	...	...	75	...	...	...	75
13,054	...	224	38,817	364	238	40	...	...	...	...	642	75	217	...	5,289	...	30	...	90	...	179
4,927	...	38	14,432	308	36	14	...	228	...	...	586	380	242	...	...	...	30	...	...	...	7
7,421	...	17	17,167	372	...	8	...	...	...	...	380	337	1	...	...	3	...	...	138	15	20
3,272	...	30	11,908	229	...	7	...	...	...	...	236	...	76	119	...	...	40	...	85	...	34
2,588	3,003	74	6,039	152	...	10	...	...	...	...	162	48	59	...	...	...	15	...	...	...	27
...	2,547	4	3,343	277	...	6	...	...	...	...	283	...	212	...	...	...	10	...	...	...	...
...	2,531	4	2,903	238	...	3	...	48	...	...	289	298	69	...	...	...	350	...	...	...	4
...	2,921	11	4,050	248	...	2	...	...	...	...	250	52	42	...	...	...	15	...	...	...	...
43,274	11,002	474	1,39,760	3,015	589	134	...	276	...	...	4,014	1,951	2,840	134	5,289	3	505	...	303	15	346
16,472	...	138	70,594	710	478	56	...	...	...	...	1,244	854	12	...	...	...	156	...	346	...	...
5,941	6,778	9	17,653	1,280	144	8	...	...	...	...	1,302	165	3	...	...	...	506	...	218	...	...
7,610	10,077	48	22,696	1,107	...	7	...	...	...	...	1,114	...	...	...	...	...	...	...	250	...	...
2,460	3,262	16	9,918	398	...	6	...	...	...	...	404	61	...	...	...	...	...	...	1,760	...	...
1,790	6,137	11	9,423	289	...	6	...	...	...	...	295	53	...	29	...	...	...	...	...	...	...
...	3,726	8	4,132	685	...	9	...	...	...	...	694	10	13	...	...	...	...	...	...	...	...
34,273	29,980	230	1,34,116	4,469	592	92	...	...	...	...	5,153	1,143	28	29	...	...	662	...	2,574	...	...
5,654	...	7	19,699	482	126	...	...	46	...	70	724	383	11	...	...	...	81	...	177	...	...
667	3,901	74	7,102	206	48	5	...	60	...	...	319	221	30	...	...	...	27	...	10	...	6
...	1,364	7	1,891	120	...	3	...	...	...	...	123	...	98	...	...	...	...	...	...	...	...
6,321	5,265	88	28,692	808	474	8	...	106	...	70	1,166	604	139	...	...	...	108	...	187	...	6
6,560	6,525	150	19,084	491	88	5	...	176	...	...	760	655	24	110	...	252	25	...	...	23	...
1,710	5,177	83	7,992	234	27	15	...	...	3	...	279	124	...	...	...	...	47	...	...	...	...
...	2,075	3	2,157	87	...	3	...	...	...	...	90	29	4	...	...	...	...	...	...	...	...
8,270	13,777	236	29,233	612	115	23	...	176	3	...	1,129	808	28	110	...	252	72	...	...	23	...
3,07,775	1,23,365	5,248	12,40,025	17,582	5,850	667	29,298	618	3	70	54,088	14,921	4,283	16,848	5,289	258	5,439	125	8,741	255	1,965
64,959	...	105	3,07,751	443	989	148	...	220	...	...	1,800	3,277	30	5,279	...	...	225	...	4,142	...	2,587
27,412	...	139	1,04,762	592	76	5	...	930	...	...	1,603	2,973	671	474	290	...	1,130	...	...	...	51
92,371	...	244	4,12,513	1,035	1,065	153	...	1,150	...	...	3,403	6,250	701	5,753	290	...	1,355	...	4,142	...	2,638
17,302	13,680	349	60,766	603	263	35	...	...	...	...	901	374	...	147	...	...	...	...	...	...	...
2,853	4,891	17	8,829	233	259	1	...	...	...	...	493	1	...	29	...	...	...	...	...	15	...
4,659	7,628	119	14,462	676	49	11	...	...	...	...	736	223	4	130	...	...	...	...	...	...	...
3,529	5,703	70	10,544	695	...	4	...	...	...	...	699	60	...	90	...	...	...	...	...	...	...
1,958	5,549	...	8,407	176	...	22	...	...	...	18	216	117	...	...	...	...	86	...	...	...	...
1,085	3,535	24	4,787	221	...	34	...	...	...	...	255	...	...	...	...	...	...	...	...	...	...
3,594	5,047	85	9,319	663	...	20	...	...	...	...	683	10	21	118	...	...	...	...	...	...	...
2,975	6,596	46	11,328	391	48	14	...	...	...	...	453	5	92	5	...	...	...	...	...	...	...
37,955	52,629	710	1,28,442	3,658	619	141	...	...	...	18	4,436	790	117	519	...	...	86	...	...	15	...
9,633	7,535	101	21,643	248	169	7	...	...	3	...	427	44	541	...	...	...	45	...	...	...	4
3,895	6,409	9	15,247	245	...	28	...	920	...	...	1,193	2	315	...	...	...	1,114	...	...	...	10
13,528	13,944	110	36,890	493	169	35	...	920	3	...	1,620	46	856	...	...	...	1,159	...	...	...	14
13,108	10,816	42	40,796	225	118	...	...	223	...	...	567	786	...	111	...	...	10	...	70	...	97
...	2,276	2	2,531	41	...	...	...	...	...	...	41	...	...	...	...	...	...	...	...	...	...
2,317	5,749	...	8,860	49	...	3	...	1,853	...	...	1,905	10	...	15	80	...	25	...	...	...	...
1,876	5,180	101	7,820	65	...	...	...	...	...	...	65	70	...	4	...	...	563	...	...	...	...
...	3,764	58	4,945	54	...	12	...	360	...	...	426	10	...	...	...	...	30	...	...	...	...
17,301	27,782	203	64,952	434	118	15	...	2,437	...	...	3,004	876	...	130	80	...	628	...	70	...	97
1,61,355	94,355	1,267	6,42,797	5,620	1,971	344	...	4,507	3	18	12,463	7,962	1,674	6,402	370	...	3,228	...	4,212	15	2,749

figures.

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Nadia ...	54	Krishnagar ...	506	...	...	...	...	3,294	1,000	...	870	...	...	5,805	...	...	957	8,632
	55	Santipur ...	478	...	...	...	...	6,358	...	...	...	...	...	...	...	...	...	...
	56	Ranaghat ...	67	...	...	...	...	726	500	...	78	...	...	320	...	...	423	1,321
	57	Nadia ...	49	...	...	...	...	553	...	...	30	...	...	800	15	...	396	1,241
	58	Kushtia ...	264	...	...	...	...	618	...	...	312	...	...	240	111	...	754	1,417
	59	Kumarkhali ...	137	...	...	...	...	286	...	...	...	...	...	240	...	...	2	242
	60	Meherpur ...	41	...	...	...	...	263	...	...	70	...	...	450	...	...	210	730
	61	Birnagar ...	...	68	...	...	...	789	...	...	...	...	...	269	...	...	13	282
	62	Chakdah ...	...	...	...	...	...	109	...	...	...	...	...	240	...	...	...	240
		Total ...	1,542	68	...	...	...	12,996	1,500	...	1,360	...	...	8,364	126	...	2,755	14,105
Murshidabad	63	Berhampore ...	401	...	...	6,576	...	8,345	25	...	1,706	...	...	5,000	272	...	21,276	28,279
	64	Murshidabad ...	93	...	...	175	...	1,160	...	...	219	...	...	180	3,600	...	2,073	6,072
	65	Azimganj ...	93	...	...	...	...	343	...	...	50	...	...	240	...	...	...	290
	66	Jangipur ...	173	...	...	56	...	2,050	...	...	49	...	...	1,645	...	...	607	2,301
	67	Kandi ...	288	...	...	...	...	370	...	...	...	...	...	...	...	...	...	...
	68	Dhulian ...	153	...	...	...	...	176	...	...	1,000	...	...	...	...	...	...	1,000
		Total ...	1,201	...	...	6,807	...	12,444	25	...	3,024	...	...	7,065	3,872	...	23,956	37,942
Jessore ...	69	Jessore ...	235	...	...	63	...	950	...	...	331	...	...	1,800	8,691	...	605	11,427
	70	Kotchandpur ...	37	...	...	...	...	331	...	...	...	...	...	200	...	...	49	249
	71	Maheshpur ...	40	...	...	...	...	138	...	...	...	...	...	300	...	...	...	300
		Total ...	312	...	...	63	...	1,419	...	...	331	...	...	2,300	8,691	...	654	11,976
Khulna ...	72	Khulna ...	257	...	...	178	...	1,524	1,180	...	3,796	2,000	...	984	587	...	2,476	11,023
	73	Satkhira ...	55	...	...	62	...	288	...	...	140	...	...	400	...	...	415	955
	74	Debhatta ...	...	...	...	...	...	33	...	...	...	...	...	...	...	...	...	...
		Total ...	312	...	...	240	...	1,845	1,180	...	3,936	2,000	...	1,384	587	...	2,891	11,979
		Divisional Total ...	11,760	1,681	51	7,145	...	78,761	25,905	...	9,270	2,990	...	20,950	23,166	...	34,670	1,16,951
DACCA DIVISION.																		
Dacca ...	75	Dacca	1,688	2,557	...	...	...	19,785	8,340	3,000	...	...	...	...	325	...	...	11,665
	76	Narayanganj ...	181	...	...	...	...	5,770	1,500	150	...	...	...	...	...	...	...	1,650
		Total ...	1,869	2,557	...	...	...	25,555	9,840	3,150	...	...	...	...	325	...	...	13,315
Mymensingh...	77	Mymensingh ...	224	...	...	524	...	1,269	...	...	1,000	...	...	...	...	...	...	1,000
	78	Muktagacha ...	51	...	...	...	...	96	...	...	...	...	...	...	...	...	...	...
	79	Jamalpur ...	75	...	...	...	...	432	...	...	...	...	...	...	...	...	...	...
	80	Sherpur	105	...	...	...	...	255	...	...	...	...	...	...	...	...	...	...
	81	Kishorganj ...	466	...	...	...	...	669	...	...	...	...	...	...	...	...	...	...
	82	Bazitpur	9	...	...	...	...	9	...	...	...	...	...	...	800	...	...	800
	83	Netrokona ...	76	...	...	...	...	225	...	...	...	...	...	...	...	...	...	...
	84	Tangail	365	...	...	...	...	467	...	...	...	...	...	...	...	...	...	...
		Total ...	1,371	...	...	524	...	3,422	...	...	1,000	...	...	...	800	...	...	1,800
Faridpur ...	85	Faridpur	377	...	...	...	...	1,011	...	...	...	...	...	...	...	...	...	...
	86	Madaripur	143	...	...	...	...	1,584	...	...	...	...	...	...	...	...	...	...
		Total ...	520	...	...	...	...	2,595	...	...	...	...	...	...	...	...	...	...
Bakarganj ...	87	Barisal	523	...	...	...	...	1,597	...	...	...	35,000	...	...	3,485	...	...	38,485
	88	Nalchiti	5	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...
	89	Jhalakati	24	...	...	...	...	154	...	...	...	...	...	...	...	...	20	20
	90	Pirojpur	60	...	...	...	...	697	...	...	100	4,000	...	...	...	...	...	4,100
	91	Patuakhali ...	80	...	...	...	...	129	...	...	...	...	...	...	...	...	...	...
		Total ...	692	...	...	...	...	2,573	...	...	100	39,000	...	...	3,485	...	20	42,605
		Divisional Total ...	4,452	2,557	...	524	...	34,145	9,840	3,150	1,100	39,000	...	...	4,610	...	20	57,720

* Includes Rs. 1,329
† Dispensary

in the Presidency Division during the year ending 31st March 1913—continued.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
					From Government.	Raised in the open market.		Permanent.	Other.						
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
...	211	211	**54,424**	...	...	...	...	...	1,020	182	1,202	55,626	64,777	1 12 0	2 5 1
...	148	148	**45,965**	...	...	...	...	...	1,684	62	1,746	47,711	64,995	1 7 3	1 11 6
425	29	454	**17,519**	...	...	...	...	...	1,613	121	1,734	19,253	67,845	1 7 5	1 12 5
...	62	62	**19,403**	...	...	...	...	...	570	913	1,483	20,886	23,216	1 6 0	1 8 9
...	80	80	**14,259**	...	4,000	...	...	...	2,162	201	6,363	20,622	37,241	1 14 3	2 4 3
...	192	192	**6,921**	...	...	...	...	...	215	...	215	7,136	7,758	1 9 7	1 13 4
...	25	25	**4,644**	...	...	...	...	...	998	...	998	5,642	6,270	0 8 11	0 12 5
...	6	6	**4,269**	...	...	...	...	...	883	...	883	5,152	7,065	1 1 6	1 9 8
...	27	27	**4,676**	...	...	...	...	...	61	36	97	4,773	6,301	0 13 1	0 15 2
425	780	1,205	**1,72,080**	...	4,000	...	...	...	9,206	1,515	14,721	1,86,801	2,85,468	1 7 3	1 12 7
168	561	729	**1,09,191**	...	...	...	...	...	10,157	8,847	19,004	1,28,195	1,78,834	2 11 2	4 2 9
...	101	101	**26,388**	...	...	...	...	50	3,490	...	3,540	29,928	31,407	1 6 3	2 1 3
...	381	381	**24,824**	...	...	...	...	...	167	...	167	24,991	28,900	1 13 5	2 0 2
2	76	78	**14,751**	...	...	...	...	...	3,086	1,552	4,638	19,389	23,694	0 13 10	1 4 8
...	14	14	**9,802**	...	...	...	...	...	...	...	...	9,802	13,973	0 11 6	0 12 4
...	97	97	**6,099**	...	...	...	...	...	...	...	...	6,099	7,439	0 7 11	0 11 9
170	1,230	1,400	**1,91,055**	...	...	...	...	50	16,900	10,399	27,349	2,18,404	2,84,247	1 9 8	2 4 7
8	1,121	1,129	**33,929**	...	5,000	...	...	...	...	...	5,000	38,929	98,249	2 3 6	3 13 1
16	55	71	**8,072**	...	...	...	...	...	...	351	351	8,423	9,436	0 14 0	0 15 11
...	73	73	**2,525**	...	...	...	...	...	456	2,500	2,956	5,481	5,911	0 7 2	0 9 7
24	1,249	1,273	**44,526**	...	5,000	...	...	...	456	2,851	8,307	52,833	1,13,596	1 5 8	2 1 7
...	49	49	**32,440**	...	...	...	...	...	1,856	1,631[1]	3,487	35,927	57,795	1 7 6	2 7 11
...	19	19	**9,533**	483	...	...	...	...	208	206[2]	897	10,430	10,727	0 11 8	0 13 11
34	44	78	**2,358**	...	...	...	...	...	...	118	118	2,476	2,512	0 6 6	0 7 1
34	112	146	**44,331**	483	...	...	...	...	2,064	1,955	4,502	48,833	71,034	1 0 0	1 8 3
7,002	24,712	31,714	**15,21,539**	483	9,000	...	...	50	43,377	78,875	1,31,785	16,53,324	22,16,388	1 10 2	2 0 1
14,279	9,336	23,615	**3,64,616**	...	...	...	...	180	22,023	4,884	27,087	3,91,703	4,57,094	2 13 6	3 5 11
2,384	389	2,773	**1,16,558**	...	...	...	...	...	1,799	3,489	5,288	1,21,846	1,69,949	3 12 1	4 2 10
16,663	9,725	26,388	**4,81,174**	...	...	...	...	180	23,822	8,373	32,375	5,13,549	6,27,043	3 0 6	3 8 7
3,967	2,502	6,469	**70,405**	...	...	...	...	...	4,058	...	4,058	74,463	86,406	3 0 11	3 8 8
...	257	257	**9,675**	...	...	...	...	...	823	556	1,379	11,054	12,128	1 5 6	1 7 7
1,200	221	1,421	**17,051**	...	...	...	...	...	298	474	772	17,823	20,194	0 10 11	0 12 11
...	26	26	**11,524**	...	...	...	...	...	166	1,558	1,724	13,248	14,180	0 10 9	0 11 9
483	70	553	**9,845**	...	...	...	...	...	60	900	960	10,805	11,453	0 7 5	0 8 8
...	60	60	**5,911**	...	...	...	...	...	200	...	200	6,111	6,302	0 7 0	0 8 8
...	20	20	**10,247**	...	...	...	...	...	...	116	116	10,363	14,270	0 10 10	0 11 11
24	348	372	**12,620**	...	...	...	...	...	74	588	662	13,282	17,091	0 11 0	0 12 4
5,674	3,504	9,178	**1 47,278**	...	...	...	...	...	5,679	4,192	9,871	1,57,149	1,82,024	1 0 10	1 3 3
437	684	1,121	**24,202**	...	...	...	...	...	952	1,929	2,881	27,083	35,967	1 10 4	1 13 5
...	401	401	**18,425**	...	...	...	...	...	...	615	615	19,040	20,365	0 12 9	0 15 5
437	1,085	1,522	**42,627**	...	...	...	...	...	952	2,544	3,496	46,123	56,332	1 2 3	1 5 2
37	180	217	**81,662**	5,085	...	...	...	...	256	5,435	10,776	92,438	97,340	1 13 0	3 10 6
...	25	25	**2,602**	...	...	...	...	...	...	...	...	2,602	3,367	1 4 9	1 5 4
168	18	186	**11,125**	...	...	...	...	...	180	1,046	1,226	12,351	13,189	1 7 8	1 13 9
...	82	82	**12,764**	...	...	...	...	...	...	...	...	12,764	13,330	0 10 5	1 1 0
99	24	123	**5,614**	...	...	...	...	...	...	117	117	5,731	6,744	0 12 9	0 14 5
304	329	633	**1,13,767**	5,085	...	...	...	...	436	6,598	12,119	1,25,886	1,33,970	1 5 4	2 5 5
23,078	14,643	37,721	**7,84,846**	5,085	...	...	...	180	30,889	21,707	57,861	8,42,707	9,99,369	1 14 4	2 5 0

[1] On account of dispensary fund.
[2] Balance Rs. 206.

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL RATES														
				(1)—Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	(j) Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHITTAGONG DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	4,299	...	...	...	...	...	...	...	...	...	...	36,802	5,977	1,454	4,457	...	...
	93	Cox's Bazar	2,292	...	...	...	...	...	...	...	...	...	...	585	...	...	1,837	...	...
		Total	6,591	...	...	...	...	...	...	...	...	...	...	37,387	5,977	1,454	6,294	...	...
Tippera	94	Comilla	13,443	...	...	...	...	...	...	...	...	...	...	3,057	1,722	404	1,850	...	...
	95	Brahmanbaria	1,858	...	...	...	...	...	...	...	...	...	...	640	43	301	875	...	...
	96	Chandpur	25,974	...	...	...	...	...	...	...	...	...	...	16,772	...	32	5,466	...	...
		Total	41,275	...	...	...	...	...	...	...	...	...	...	20,469	1,765	737	8,191	...	...
Noakhali	97	Noakhali	5,477	...	...	...	...	...	...	...	...	...	...	5,870	822	279	...	...	...
		Divisional Total	53,343	...	...	...	...	...	...	...	...	...	...	63,726	8,564	2,470	14,485	...	...
RAJSHAHI DIVISION.																			
Rajshahi	98	Rampur Boalia	2,574	...	...	...	...	...	...	...	...	...	...	14,779	8,150	143	1,615	...	...
	99	Nator	5,320	...	...	...	...	...	...	...	...	...	...	262	2,838	659	...	...	...
		Total	7,894	...	...	...	...	...	...	...	...	...	...	15,041	10,988	802	1,615	...	...
Dinajpur	100	Dinajpur	6,140	...	...	...	...	...	...	...	...	...	...	3,312	10,273	554	2,725	...	...
Jalpaiguri	101	Jalpaiguri	4,224	...	...	...	...	...	...	...	...	...	...	3,667	1,240	412	...	...	...
Darjeeling	102	Darjeeling	74,775	...	...	...	...	...	...	...	...	...	...	63,867	1,623	1,012	...	25,719	22,699
	103	Kurseong	10,850	...	...	...	...	...	...	...	...	...	...	14,514	...	501	...	7,056	...
		Total	85,625	...	...	...	...	...	...	...	...	...	...	78,381	1,623	1,513	...	32,775	22,699
Rangpur	104	Rangpur	732	...	..	...	...	...	...	...	...	...	...	12,442	8,129	508	...	...	...
Bogra	105	Bogra	3,542	...	...	...	...	...	...	...	...	...	...	2,697	3,082	542	1,000	...	...
	106	Sherpur	1,452	...	...	...	...	...	...	...	...	...	...	...	1,912	...	125	...	...
		Total	4,994	...	...	...	...	...	...	...	...	...	...	2,697	4,994	542	1,125	...	...
Pabna	107	Pabna	3,706	...	...	...	...	...	...	...	...	...	...	2,353	2,164	224	2,135	...	...
	108	Serajganj	1,576	...	...	...	...	...	...	...	...	...	...	614	1,536	487	1,148	...	...
		Total	5,282	...	...	...	...	...	...	...	...	...	...	2,967	3,700	711	3,283	...	...
Malda	109	English Bazar	5,865	...	...	...	...	...	...	...	...	...	...	1,456	1,303	15	650	...	...
	110	Old Malda	3,867	...	...	...	...	...	...	...	...	...	...	294	1,698	...	...	...	...
	111	Nawabganj	8,811	...	...	...	...	...	...	...	...	...	...	114	2,353	...	...	...	...
		Total	18,543	...	...	...	...	...	...	...	...	...	...	1,864	5,354	15	650	...	...
		Divisional Total	1,33,434	...	...	...	...	...	...	...	...	...	...	1,20,371	46,301	5,057	9,398	32,775	22,699
		GRAND TOTAL	18,31,548	...	...	...	...	...	...	...	...	...	...	14,37,174	2,11,945	70,465	83,258	5,38,015	1,65,090
		GRAND TOTAL FOR 1911-12	14,54,477	...	...	...	...	...	...	...	...	...	...	14,23,662	2,04,922	57,110	88,194	5,08,616	1,55,677

(a) Receipts under Porters
(b) Electric light installa

in the Bengal Presidency during the year ending 31st March 1913—continued.

AND TAXES.				REALIZATION UNDER SPECIAL ACTS.							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax pilgrim-tax, etc., in as many columns as may be necessary).		Total rates and taxes.	From other sources (to be specified in detail in as many columns as may be necessary).							Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.		From pounds.	From hackney carriages.	Vaccination fees.	Jute ware-house fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous fees.	Total.							From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,743	...	306	73,739	945	931	59	...	376	...	...	2,311	596	12,165	...	11,285	...	1,863	...	...	...	...
788	1,805	9	5,024	185	...	1	...	...	...	...	186	...	...	...	...	...	263	...	...	...	...
25,531	1,805	315	78,763	1,130	931	60	...	376	...	...	2,497	596	12,165	...	11,285	...	2,126	...	...	...	...
9,606	11,310	23	27,972	594	174	14	...	...	...	...	782	61	486	...	...	...	48	...	...	...	...
4,081	8,526	77	14,543	251	...	19	...	60	...	...	330	304	...	...	...	...	...	...	...	...	...
13,739	...	...	36,009	30	...	...	...	52	...	...	82	162	...	...	...	...	...	...	...	...	...
27,426	19,836	100	78,524	875	174	33	...	112	...	...	1,194	527	486	...	...	...	48	...	...	...	...
5,176	...	7	12,153	137	...	...	...	...	...	...	137	79	...	...	...	...	60	...	...	...	...
58,132	21,641	422	1,69,440	2,142	1,105	93	...	488	...	...	3,828	1,202	12,651	...	11,285	...	2,234	...	...	...	...
8,858	1,165	173	34,883	845	1,467	27	567	145	...	...	3,051	210	148	114	...	...	24	...	69	...	...
4,619	5,811	20	14,209	372	665	14	...	...	...	...	1,051	86	25	10	...	...	...	...	6	...	38
13,477	6,976	193	49,092	1,217	2,132	41	567	145	...	...	4,102	296	173	124	...	...	24	...	75	...	38
10,936	15,361	583	43,794	1,113	72	44	305	...	...	...	1,534	366	38	180	2,411	...	260	...	...	...	...
9,388	8,634	6	23,347	615	...	43	...	...	...	...	658	9	...	...	...	...	125	...	...	...	...
28,440	...	45	1,43,405	66	...	13	...	...	...	(*a*)9	88	52,500	1,172	209	...	1,855	10,623	...	...	...	(*b*) 55,002
4,366	...	16	26,453	...	...	...	...	...	...	...	...	...	...	...	...	409	234	...	...	...	410
32,806	...	61	1,69,858	66	...	13	...	...	...	9	88	52,500	1,172	209	...	2,264	10,857	...	...	...	55,412
12,073	...	120	33,272	378	492	25	...	...	...	42	937	1,172	14	...	...	...	133	...	...	...	...
11,245	6,190	56	24,812	767	...	11	...	...	...	...	778	451	26	51	3,109	...	...	...	...	...	...
2,239	3,209	7	7,492	476	...	5	...	18	...	...	499	...	9	...	203	...	30	...	...	...	...
13,484	9,399	63	32,304	1,243	...	16	...	18	...	...	1,277	451	35	51	3,315	...	30	...	...	...	...
8,290	7,170	26	22,362	464	...	...	...	...	...	...	464	28	220	...	...	...	...	...	...	...	...
4,178	10,526	7	18,496	201	...	7	...	...	...	...	208	317	249	...	...	...	1,114	...	...	...	...
12,468	17,696	33	40,858	665	...	7	...	...	...	...	672	345	469	...	...	...	1,114	...	...	...	...
5,411	7,732	41	16,608	542	...	4	...	64	...	...	610	498	56	5	2	...	2,019	...	...	...	23
...	2,338	...	4,330	337	...	10	...	110	...	...	457	...	...	...	...	...	...	...	...	...	...
1,127	4,339	42	7,975	766	...	3	...	...	...	...	769	...	...	...	...	...	...	...	...	...	...
6,538	14,409	83	28,913	1,645	...	17	...	174	...	...	1,836	498	56	5	2	...	2,019	...	...	...	23
1,11,220	72,475	1,142	4,21,438	6,942	2,696	206	872	837	...	51	11,104	55,637	1,957	569	5,728	2,264	14,567	...	75	...	55,473
9,71,793	3,79,135	10,507	38,67,382	41,184	15,959	1,603	38,490	6,096	10	147	1,03,489	94,661	23,075	26,345	44,821	4,606	60,606	7,119	21,808	2,342	72,393
9,48,624	3 70,376	14,986	37,72,167	39,697	15,046	1,719	33,143	5,017	16	98	94,736	90,202	23,757	25,150	42,789	3,294	57,821	10,255	18,979	2,323	63,429

and Dandywa'las' Act.
tion receipts

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
				Interest of investments.					From Government.			From local funds.			From other sources.			
			Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
CHITTAGONG DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	1,180	...	...	...	...	27,089	24,511	1,936	...	...	...	...	...	169	...	26,616
	93	Cox's Bazar	13	...	...	...	...	276	700	...	...	...	...	...	...	...	...	700
		Total	1,193	...	...	...	...	27,365	25,211	1,936	...	...	...	...	...	169	...	27,316
Tippera	94	Comilla	194	...	...	...	...	789	...	...	...	...	...	...	...	...	...	...
	95	Brahmanbaria	327	...	...	...	...	631	1,000	...	...	...	...	...	...	...	...	1,000
	96	Chandpur	120	...	...	...	...	282	...	...	...	...	...	750	...	...	...	750
		Total	641	...	...	...	...	1,702	1,000	...	...	...	...	750	...	...	...	1,750
Noakhali	97	Noakhali	97	...	...	...	...	236	...	...	...	...	...	...	...	...	...	...
		Divisional Total	1,931	...	...	...	...	29,303	26,211	1,936	...	...	...	750	...	169	...	29,066
RAJSHAHI DIVISION.																		
Rajshahi	98	Rampur Boalia	365	...	...	...	...	930	...	...	...	...	...	...	...	...	...	...
	99	Nator	362	...	...	...	...	527	...	...	...	...	...	...	...	...	...	...
		Total	727	...	...	...	...	1,457	...	...	...	...	...	...	...	...	...	...
Dinajpur	100	Dinajpur	96	...	...	...	...	3,351	...	150	...	...	...	...	...	...	...	150
Jalpaiguri	101	Jalpaiguri	59	...	...	...	...	193	...	...	...	...	...	...	...	...	...	...
Darjeeling	102	Darjeeling	724	..	...	157	...	1,22,242	7,903	...	1,180	340	...	1,500	...	...	2,613	13,536
	103	Kurseong	53	...	...	...	...	1,106	510	...	70	...	...	400	...	...	1,791	2,771
		Total	777	...	...	157	...	1,23,348	8,413	...	1,250	340	...	1,900	...	...	4,404	16,307
Rangpur	104	Rangpur	239	...	...	...	...	1,563	...	...	...	...	...	...	...	...	...	...
Bogra	105	Bogra	170	...	...	105	...	3,912	...	...	...	1,185	...	...	...	...	...	1,185
	106	Sherpur	96	...	...	...	...	341	...	...	...	...	...	...	...	...	...	...
		Total	266	...	...	105	...	4,253	...	...	...	1,185	...	...	...	...	...	1,185
Pabna	107	Pabna	31	...	...	...	...	279	...	...	...	...	...	...	...	...	...	...
	108	Serajganj	179	...	...	...	...	1,859	...	...	...	...	...	...	...	...	...	...
		Total	210	...	...	...	...	2,138	...	...	...	...	...	...	...	...	...	...
Malda	109	English Bazar	110	...	...	...	...	2,713	...	...	...	...	...	...	50	...	...	50
	110	Old Malda	25	...	...	...	...	25	...	...	...	...	...	...	...	...	...	...
	111	Nawabganj	26	...	...	...	...	26	...	...	...	...	...	...	...	...	...	...
		Total	161	...	...	...	...	2,764	...	...	...	...	...	...	50	...	...	50
		Divisional Total	2,535	...	...	262	...	1,39,057	8,413	150	1,250	1,525	...	1,900	50	...	4,404	17,692
		GRAND TOTAL	35,018	21,202	2,700	13,999	...	4,28,695	3,53,802	11,666	17,754	52,253	250	43,724	57,208	2,328	47,262	5,86,247
		GRAND TOTAL FOR 1911-12	35,837	27,476	2,754	14,123	...	4,13,099	4,77,355	17,658	14,012	18,454	250	25,878	1,07,752	515	43,676	7,06,550

(c) Includes Rs. 307 on account of

in the Bengal Presidency during the year ending 31st March 1913—concluded.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P
1,201	1,519	2,720	**1,32,475**	...	...	...	...	...	10,773	4,576	15,349	1,47,824	1,52,123	2 9 0	4 9 8
...	27	27	**6,213**	...	...	...	...	50	...	472	522	6,735	9,027	1 2 4	1 6 8
1,201	1,546	2,747	**1,38,688**	...	...	...	...	50	10,773	5,048	15,871	1,54,559	1,61,150	2 6 0	4 2 11
6	271	277	**29,820**	...	...	...	...	...	1,095	50	1,145	30,965	44,408	1 3 8	1 4 11
...	94	94	**16,598**	...	...	...	...	...	...	...	...	16,598	18,456	0 10 5	0 11 11
...	106	106	**37,229**	...	15,000	...	...	50	200	1,100	16,350	53,579	79,553	2 13 4	2 14 10
6	471	477	**83,647**	...	15,000	...	...	50	1,295	1,150	17,495	1 01,142	1,42,417	1 5 9	1 7 2
...	145	145	**12,671**	...	...	...	...	50	156	410	616	13,287	18,764	1 11 8	1 12 11
1,207	2,162	3,369	**2,35,006**	...	15,000	...	...	150	12,224	6,608	33,982	2,68,988	3,22,331	1 11 8	2 6 5
858	159	1,017	**39,881**	...	...	...	...	...	3,079	...	3,079	42,960	45,534	1 7 10	1 11 3
...	100	100	**15,887**	...	...	...	...	...	928	51	979	16,866	22,186	1 11 7	1 14 10
858	259	1,117	**55,768**	...	...	...	...	...	4,007	51	4,058	59,826	67,720	1 8 9	1 13 2
869	93	962	**49,791**	...	...	...	...	...	5,773	4,359	10,132	59,923	66,063	2 11 11	3 2 0
...	101	101	**24,299**	...	...	...	...	...	...	1,546	1,546	25,845	30,069	2 0 7	2 1 11
16,780	2,652	19,432	**2,98,703**	296	1,53,000	...	...	...	95,884	(c) 14,371	2,63,551	5,62,254	6,37,029	8 6 9	17 8 8
48	233	281	**30,611**	...	...	...	...	...	55,499	5,151	60,650	91,261	1,02,111	4 11 10	5 7 9
16,828	2,885	19,713	**3,29,314**	296	1,53,000	...	...	...	1,51,383	19,522	3,24,201	6,53,515	7,39.140	7 8 2	14 9 1
..	285	285	**36,057**	...	...	...	...	25	2,210	533	2,768	38,825	39,557	2 0 4	2 3 1
187	348	535	**31,222**	...	...	...	...	...	343	100	443	31,665	35,207	2 11 7	3 6 10
...	97	97	**8,429**	...	...	...	...	...	20	...	20	8,449	9,901	1 13 4	2 1 0
187	445	632	**39,651**	...	...	...	...	...	363	100	463	40,114	45,108	2 7 1	3 0 0
...	142	142	**23,247**	...	...	...	...	...	517	46	563	23,810	27,516	1 2 7	1 3 4
...	620	620	**21,183**	...	...	...	...	...	156	733	889	22,072	23,648	0 11 11	0 13 8
...	762	762	**44,430**	...	...	...	...	...	673	779	1,452	45,882	51,164	0 14 10	1 0 2
8	145	153	**20,134**	...	...	...	...	...	402	844	1,246	21,380	27,245	1 2 7	1 6 6
29	60	89	**4,901**	...	...	...	...	...	...	122	122	5,023	8,890	1 2 6	1 4 10
...	190	190	**8,960**	...	...	...	...	...	...	349	349	9,309	18,120	0 10 9	0 12 0
37	395	432	**33,995**	...	...	...	...	...	402	1,315	1,717	35,712	54.255	0 15 5	1 2 1
18,779	5,225	24,004	**6,13 305**	296	1,53,000	...	...	25	1,64,811	28,205	3,46,337	9,59,642	10,93,076	2 4 4	2 4 11
58,022	55,848	1,13,870	**50,99,683**	8,35,864	3,44,000	...	...	915	10,14,995	1,95,034	23,90,808	74,90,491	93,22,039	1 15 4	2 9 4
48,228	51.233	99.461	**50,85,013**	1,12,358	3,06.450	...	18,000	1,080	6,34,899	1,96,473	12,69,240	63.54,253	78,08,730	1 14 8	2 9 4

dispensary funds.

FORM No. III.

STATEMENT SHOWING THE EXPENDITURE

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1912-13.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply
																Capital outlay. / Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17 / 18
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. / Rs.
Burdwan	1	Burdwan	3,356	5,448	...	454	...	...	...	9,258	147	5,868	...	34	6,049	... / 17,695
	2	Kalna	507	1,086	...	...	9	...	...	1,602	66	955	...	119	1,140	... / 386
	3	Katwa	367	745	...	...	2	...	...	1,114	...	504	...	1	505	... / 431
	4	Dainhat	348	327	...	...	...	...	...	675	...	213	...	...	213	... / ...
	5	Raniganj	520	893	...	...	...	...	...	1,413	...	994	...	27	1,021	... / 1,570
	6	Asansol	979	1,581	...	...	...	...	...	2,560	...	3,482	...	...	3,482	... / 12
		Total	6,077	10,080	...	454	11	...	...	16,622	213	12,016	...	181	12,410	... / 20,094
Birbhum	7	Suri	781	881	...	...	...	...	...	1,642	492	832	...	11	1,335	... / 510
Bankura	8	Bankura	1,203	1,079	...	1,021	...	40	...	3,343	...	1,736	...	7	1,743	143 / 508
	9	Vishnupur	510	547	...	...	...	...	...	1,057	...	630	...	5	635	... / 412
	10	Sonamukhi	421	355	...	...	...	...	...	776	...	467	...	1	468	... / 882
		Total	2,134	1,981	...	1,021	...	40	...	5,176	...	2,833	...	13	2,846	143 / 1,802
Midnapore	11	Midnapore	1,536	4,268	...	...	5	...	...	5,809	20	2,307	...	33	2,360	... / 79
	12	Tamluk	438	520	...	...	...	...	...	958	11	520	...	4	535	... / 155
	13	Ghatal	295	615	4	...	...	...	...	914	...	412	...	8	420	... / 234
	14	Chandrakona	305	467	...	...	...	...	...	772	...	428	...	1	429	... / 412
	15	Ramjibanpur	245	377	...	...	...	...	...	622	...	300	...	...	300	... / 55
	16	Khirpai	193	364	...	...	...	...	...	557	...	172	...	...	172	... / 79
	17	Kharar	210	413	...	...	...	...	...	623	...	306	...	...	306	... / 212
		Total	3,222	7,024	4	...	5	...	...	10,255	31	4,445	...	46	4,522	... / 1,226
Hooghly	18	Hooghly-Chinsura	2,438	2,737	...	...	2	...	...	5,177	...	6,519	...	10	6,529	2,79,487 / 191
	19	Serampore	2,934	4,311	947	...	4	...	...	8,196	...	3,730	...	2	3,732	31,976 / 3
	20	Uttarpara	706	1,201	...	...	...	...	...	1,907	...	1,200	...	1	1,201	... / ...
	21	Baidyabati	1,060	2,429	...	...	...	...	...	3,489	...	2,026	...	...	2,026	... / 337
	22	Bhadreswar	990	1,183	...	...	...	...	...	2,173	...	1,073	...	...	1,073	... / 662
	23	Kotrung	534	588	...	...	...	48	...	1,170	...	1,016	...	...	1,016	... / 42
	24	Bansberia	493	433	...	...	...	...	...	926	...	336	...	...	336	... / ...
	25	Arambagh	370	348	...	...	...	...	...	718	...	399	...	4	403	... / 674
		Total	9,525	13,230	947	...	6	48	...	23,756	...	16,299	...	17	16,316	3,11,463 / 1,909
Howrah	26	Howrah	26,666	36,543	...	...	4,460	495	...	68,164	18,997	73,003	...	120	92,120	1,34,389 / 66,571
	27	Bally	2,022	2,104	...	...	...	...	...	4,126	...	2,926	...	23	2,949	... / ...
		Total	28,688	38,647	...	...	4,460	495	...	72,290	18,997	75,929	...	143	95,069	1,34,389 / 46,571
		Divisional Total	50,427	71,823	951	1,475	4,482	583	...	1,29,341	19,733	1,12,354	...	411	1,32,498	4,45,595 / 92,112
PRESIDENCY DIVISION.																
24-Parganas	28	Cossipore-Chitpur	11,654	9,487	...	1,164	290	...	...	22,595	25,134	30,703	...	31	55,868	2,389 / 35,104
	29	Maniktala	3,694	5,367	...	...	713	...	...	9,774	2,495	10,298	...	...	12,793	7,105 / 30,254
	30	Baranagar	3,113	2,133	...	22	...	...	...	5,268	...	4,701	...	9	4,710	... / 1,368
	31	Kamarhati	1,216	1,336	...	20	...	...	...	2,622	...	2,110	...	16	2,126	... / ...
	32	South Suburban	1,125	2,249	...	...	...	...	...	3,374	...	1,033	...	...	1,033	12,776 / 833
	33	Tollyganj	1,074	1,856	...	...	5	...	...	2,935	...	1,798	...	2	1,800	540 / 5,035
	34	Garden Reach	2,960	2,072	...	...	...	...	...	5,032	4,359	2,426	...	15	6,800	878 / 11,243
	35	Rajpur	431	631	...	...	...	...	...	1,062	...	793	...	1	794	... / 85
	36	Baruipur	507	570	...	...	...	...	...	1,077	...	201	...	1	202	... / 4
	37	Jainagar	364	361	...	...	...	...	...	725	...	600	...	9	609	... / 20
	38	South Dum-Dum	638	826	...	...	...	...	...	1,464	...	768	...	...	768	987 / 1,937
	39	North Dum-Dum	404	789	...	...	...	...	...	1,193	...	691	...	5	696	... / ...
	40	South Barrackpore	749	590	...	161	...	...	...	1,500	...	...	...	1	1	... / ...
	41	Panihati	591	730	...	...	...	...	...	1,321	...	198	...	1	[illegible]	... / ...
	42	Titagarh	3,167	1,236	...	...	...	...	...	4,403	...	614	...	20	634	3 / ...
	43	North Barrackpore	660	1,015	...	...	...	...	...	1,675	...	...	...	...	...	... / 25
	44	Garulia	1,818	668	...	...	...	...	...	2,486	...	351	...	5	356	... / ...
	45	Barasat	369	943	...	...	...	...	...	1,312	...	423	...	...	423	... / 1,416
	46	Naihati	792	1,638	...	...	...	...	...	2,430	...	1,089	...	1	1,100	710 / 47
	47	Halisahar	476	875	13	...	27	...	...	1,391	...	841	...	...	841	... / 27
	48	Bhatpara	1,619	1,457	...	...	...	...	...	3,076	...	2,082	...	21	2,103	988 / 287
	49	Gobordanga	331	407	...	...	...	...	...	738	...	225	...	...	225	... / 100
	50	Basirhat	435	745	...	...	...	...	...	1,180	...	183	...	...	183	... / 125
	51	Baduria	389	480	...	...	...	...	...	869	...	110	...	17	127	... / ...
	52	Taki	310	186	...	...	...	...	...	496	...	...	...	1	1	... / ...
	53	Budge-Budge	1,172	1,551	...	...	328	...	...	3,051	...	3,847	...	4	3,851	... / 524
		Total	40,058	40,267	13	1,367	1,363	...	...	83,068	31,788	66,095	...	160	98,043	26,376 / 88,434

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleaning and and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	P.s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41,138	2,747	37,094	9,987	1,326	298	208	1	...	...	460	...	2,214	1,048	20,423	47	1,34,686
...	596	6,410	1,019	...	121	...	17	...	73	...	...	395	46	3,907	132	13,192
...	314	4,062	1,284	100	80	...	3	...	...	...	...	184	70	1,924	...	8,449
...	268	1,697	1,117	...	68	...	2	...	...	...	...	180	60	502	...	3,894
...	2,103	5,822	2,555	25	154	...	117	...	...	...	...	300	6	2,326	...	14,978
554	718	20,844	2,000	...	123	1,649	...	...	...	60	...	241	1,170	5,406	...	32,777
41,692	6,746	75,929	17,962	1,451	844	1,857	140	...	73	520	...	3,514	2,400	34,575	179	2,07,976
...	1,429	7,868	4,296	...	165	220	...	...	...	...	...	360	...	563	...	15,411
11	1,907	6,915	3,884	...	132	39	34	24	80	...	...	444	5	3,639	342	18,107
200	97	4,536	1,310	...	148	696	...	...	...	...	...	192	181	1,879	11	9,662
...	381	1,635	947	...	120	...	121	...	...	...	...	...	200	715	...	5,001
211	2,385	13,086	6,141	...	400	735	155	24	80	...	...	636	386	6,233	353	32,770
...	1,734	19,960	15,315	...	246	169	55	...	...	...	...	336	292	4,649	6	42,841
...	299	4,686	3,594	...	72	297	...	...	...	...	...	226	469	1,485	50	11,333
...	...	2,350	1,879	...	122	...	20	...	...	...	...	...	43	2,505	...	7,153
...	272	773	1,423	...	71	...	...	...	...	...	...	...	260	94	...	3,305
...	235	700	1,257	...	43	...	...	...	...	...	...	72	4	276	6	2,648
...	...	414	753	...	55	...	...	...	20	...	...	75	25	101	...	1,522
...	74	1,551	1,066	...	46	...	...	...	...	...	...	142	...	1,252	25	4,368
...	2,614	30,434	25,287	...	655	466	75	...	20	...	...	851	1,093	10,362	87	73,170
...	2,507	29,687	1,862	416	285	...	...	...	...	170	...	887	28	4,828	11	3,20,309
343	10,976	25,044	8,081	...	199	275	66	...	...	89	...	620	701	9,520	...	87,893
...	31	7,461	...	32	58	...	...	...	...	98	...	324	...	2,170	...	10,174
...	1,841	9,837	1,243	...	126	..	2	...	...	95	...	558	34	4,067	...	18,140
2	...	12,377	1,984	...	124	9	...	...	...	166	...	429	249	3,523	25	19,550
...	329	3,724	20	...	63	...	...	...	798	95	...	...	48	1,176	...	6,295
140	396	1,854	30	...	60	...	...	...	...	75	...	524	740	1,595	11	5,425
...	...	2,164	2,961	...	61	...	...	...	...	...	...	288	100	392	...	6,640
485	16,080	92,148	16,181	448	976	284	68	...	798	738	...	3,630	1,900	27,271	47	4,74,426
12,625	21,026	2,22,413	18,607	2,591	2,389	6,769	238	...	307	1,656	1,610	19,366	3,237	52,784	6,200	5,72,778
82	743	15,703	3,000	49	122	...	3	...	150	...	...	1,024	246	3,345	35	24,502
12,707	21,769	2,38,116	21,607	2,640	2,511	6,769	241	...	457	1,656	1,610	20,390	3,483	56,129	6,235	5,97,280
55,095	51,023	4,57,581	91,474	4,539	5,551	10,381	679	24	1,428	2,914	1,610	29,381	9,262	1,35,133	6,901	14,01,033
1,394	7,800	74,993	7,490	8,988	800	...	...	...	...	159	707	7,502	18,489	27,947	416	1,94,178
355	4,146	45,056	2,634	3,835	655	...	...	...	...	...	...	1,793	2,169	22,137	5	1,20,144
935	1,106	22,077	797	860	172	...	104	..	...	21	...	478	...	5,871	...	33,789
56	302	9,910	13	...	157	121	7	...	79	...	...	360	9	5,039	...	16,053
...	493	6,930	1,912	...	437	...	...	...	...	...	...	2,752	...	16,425	...	42,558
...	3,043	10,160	...	...	242	171	...	...	...	...	...	3,134	...	6,177	76	28,578
...	1,462	27,037	1,378	2,116	736	...	...	...	...	...	240	2,557	...	16,890	338	64,925
210	135	3,743	1,253	...	81	...	...	...	...	...	...	...	...	1,462	...	6,969
176	691	2,243	1,654	...	86	...	...	...	...	...	...	72	63	615	...	5,604
...	360	2,134	1,042	...	72	...	...	...	...	...	...	132	403	2,166	10	6,339
1,707	506	4,342	1,072	...	73	...	5	...	...	...	...	93	2	2,059	...	12,783
...	177	999	896	1	55	...	2	...	...	...	...	243	62	1,877	4	4,316
...	359	4,349	771	...	85	...	35	...	...	...	...	979	200	3,656	...	10,434
...	1,195	4,982	140	6	72	...	184	...	...	...	...	327	...	2,947	176	10,929
3,051	3,079	25,924	549	...	185	265	27	...	...	...	...	...	...	4,658	13	37,754
652	374	5,789	1,312	...	96	...	...	...	...	...	...	...	...	3,591	...	11,187
...	333	6,349	982	...	89	...	...	...	25	...	...	291	6	293	...	9,020
...	865	3,038	1,272	...	87	750	...	...	...	...	...	...	...	2,957	48	10,433
12	431	7,651	900	...	151	...	44	...	...	...	...	...	...	2,564	...	12,510
168	138	5,411	876	...	95	...	20	...	...	...	...	...	14	2,476	3	9,228
3,825	2,023	15,655	1,395	...	147	...	20	...	...	...	...	562	106	6,021	274	31,303
...	433	618	...	...	72	...	6	...	...	...	...	...	...	1,086	...	2,315
557	144	2,094	5,810	...	152	...	...	...	...	...	...	...	...	942	...	9,324
...	254	547	1,747	...	61	...	...	...	...	...	...	456	1	1,212	...	3,978
...	111	205	240	...	42	...	10	...	...	...	...	...	...	1,754	...	2,362
...	573	10,237	4,167	2	223	...	...	...	168	...	...	710	634	18,936	105	36,279
13,098	30,533	3,02,473	40,302	15,808	5,173	1,307	464	...	272	180	947	22,141	22,158	1,61,758	1,468	7,32,392

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
								Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).					
			Schools and colleges.	Contributions	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
			36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.																	
Burdwan	1	Burdwan	7,982	1,616	...	9,598	...	...	564	...	684	1,281	1,614	461	6,047	9,403	10,651
	2	Kaina	...	409	60	469	...	...	...	...	23	348	51	44	915	1,358	1,381
	3	Katwa	96	320	...	416	...	...	...	...	...	172	130	23	56	381	381
	4	Dainhat	...	318	...	318	...	...	...	...	...	97	1	18	27	143	143
	5	Raniganj	...	828	...	828	...	...	...	...	...	200	47	57	206	510	510
	6	Asansol	...	982	...	982	5	...	...	...	14	230	545	128	210	1,113	1,127
		Total	8,078	4,473	60	12,611	5	...	564	...	721	2,328	2,386	731	7,461	12,908	14,193
Birbhum	7	Suri	...	616	60	676	...	...	...	...	...	103	66	47	203	419	419
Bankura	8	Bankura	...	690	...	690	...	...	414	...	134	204	62	57	118	441	989
	9	Visnupur	143	1,290	146	1,579	...	...	33	...	...	175	50	31	243	499	532
	10	Sonamukhi	...	970	...	970	...	...	...	...	...	103	...	10	113	226	226
		Total	143	2,950	146	3,239	...	...	447	...	134	482	112	98	474	1,166	1,747
Midnapore	11	Midnapore	27,550	1,006	90	28,646	...	...	...	...	...	506	204	600	797	2,107	2,107
	12	Tamluk	...	431	...	431	...	...	...	...	...	171	16	24	4	215	215
	13	Ghatal	...	772	...	772	...	...	...	...	...	149	22	16	54	241	241
	14	Chandrakona	...	570	50	620	...	...	...	...	2	120	25	12	20	177	179
	15	Ramjibanpur	...	439	...	439	...	...	...	...	...	100	...	15	10	125	125
	16	Khirpai	...	240	12	252	...	...	...	...	...	75	...	26	8	109	109
	17	Kharar	...	228	...	228	...	...	...	...	...	98	54	15	2	169	169
		Total	27,550	3,686	152	31,388	...	...	...	...	2	1,219	321	708	895	3,143	3,145
Hooghly	18	Hooghly-Chinsura	...	1,203	60	1,263	...	...	2,735	...	...	829	939	124	1,060	2,952	5,687
	19	Serampore	720	2,424	50	3,194	...	...	...	...	26	199	198	199	2,208	2,804	2,830
	20	Uttarpara	644	...	46	690	...	...	...	...	...	237	269	...	117	623	623
	21	Baidyabati	...	1,209	...	1,209	...	...	...	...	703	195	20	96	444	755	1,458
	22	Bhadreswar	...	1,192	...	1,192	...	...	...	...	...	220	93	99	86	498	498
	23	Kotrung	...	367	...	367	...	...	...	...	...	132	23	20	380	555	555
	24	Bansberia	420	254	...	674	...	...	45	...	...	138	1,283	34	648	2,103	2,148
	25	Arambagh	...	804	...	804	...	...	...	...	...	125	8	31	6	170	170
		Total	1,784	7,453	156	9,393	...	...	2,780	...	729	2,075	2,833	603	4,949	10,460	13,969
Howrah	26	Howrah	...	10,440	...	10,440	...	...	83,497	...	655	9,840	4,464	2,994	14,109	31,407	1,15,559
	27	Bally	...	2,596	195	2,791	...	...	...	...	186	434	459	133	521	1,547	1,733
		Total	...	10,036	195	13,231	...	...	83,497	...	841	10,274	4,923	3,127	14,630	32,954	1,17,292
		Divisional total	37,555	32,214	769	70,538	5	...	87,288	...	2,427	16,481	10,643	5,314	28,612	61,050	1,50,765
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	...	4,652	...	4,652	...	...	2,022	...	200	953	703	787	595	2,838	5,060
	29	Maniktala	600	2,233	...	2,833	300	...	3,507	...	4,020	893	1,153	260	436	2,742	10,269
	30	Baranagar	...	950	89	1,039	...	...	1,443	...	15	501	327	98	1,857	2,783	4,241
	31	Kamarhati	...	466	132	598	...	...	...	...	550	219	24	63	353	659	1,189
	32	South Suburban	192	722	108	1,022	...	...	1,075	...	...	590	285	68	1,213	2,156	3,231
	33	Tollyganj	180	452	...	632	...	...	631	...	...	584	215	98	436	1,333	1,964
	34	Garden Reach	...	1,255	...	1,255	20	...	244	...	...	217	132	250	477	1,076	1,320
	35	Rajpur	...	270	...	270	...	...	19	...	...	149	125	41	61	376	395
	36	Baruipur	...	198	...	198	...	...	568	...	...	167	228	42	15	392	960
	37	Jainagar	396	234	...	630	...	...	...	...	...	96	46	17	337	496	496
	38	South Dum-Dum	...	400	...	400	...	...	...	...	...	19	65	49	92	225	225
	39	North Dum-Dum	...	249	...	249	...	...	...	...	...	50	24	38	21	133	133
	40	South Barrackpore	...	282	...	282	...	...	49	...	16	143	36	28	141	348	413
	41	Panihati	...	440	...	440	...	...	97	...	...	100	590	27	199	916	1,013
	42	Titagarh	...	1,183	...	1,183	...	...	2,312	...	...	170	389	63	54	676	2,988
	43	North Barackpore	...	557	...	557	50	...	...	...	12	95	44	42	174	355	367
	44	Garulia	...	348	...	348	...	...	1,134	...	119	121	96	58	64	339	1,592
	45	Barasat	...	417	...	417	...	...	497	...	9	260	42	19	239	500	1,006
	46	Naihati	...	664	...	664	...	...	185	...	...	223	82	49	93	447	632
	47	Halishar	...	275	...	275	...	...	...	...	...	161	421	28	49	659	659
	48	Bhatpara	...	944	...	944	...	...	2,460	...	42	300	219	92	368	979	3,481
	49	Gobordanga	...	146	...	146	...	...	...	...	...	94	12	9	61	176	176
	50	Basirhat	...	542	...	542	350	...	204	...	...	152	15	30	167	364	568
	51	Baduria	...	222	...	222	...	...	...	...	...	117	49	22	292	471	471
	52	Taki	...	114	...	114	...	...	...	...	...	58	47	4	18	127	127
	53	Budge-Budge	350	942	135	1,457	10	...	697†	...	72	285	100	92	58	535	1,304
		Total	1,748	19,157	464	21,369	730	...	17,144	...	5,055	6,597	5,460	2,374	7,650	22,081	44,280

*The balance as per original certificate of the Bank of Bengal is Rs. 21,319-11-7. The difference
† Excludes Rs. 263-9 paid by the Municipality for interest in 1911-12, but credited to the treasury
‡ Excludes Rs. 285 paid by the Municipality for repayment of loans in 1911-12, but credited to

in the Bengal Presidency during the year ending 31st March 1913—continued.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.
	Investments.		Payments to Sinking Funds.	Repayments of loans.	Advances.								
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,70,242	...	...	1,100	...	200	8,236	2,337	11,873	1,82,115	7,878	70,096	77,974	2,60,089
17,784	...	...	...	...	...	563	165	728	18,512	...	4,226	4,226	22,738
10,865	...	...	...	...	...	3,961	704	4,665	15,530	...	28,823	28,823	44,353
5,243	...	...	...	...	...	335	145	480	5,723	...	1,720	1,720	7,443
18,750	...	...	...	...	100	137	1,835	2,072	20,822	643	3,769	4,412	25,234
40,933	...	...	...	...	...	...	...	...	40,933	406	7,284	7,690	48,623
2,63,817	...	...	1,100	...	300	13,232	5,186	19,818	2,83,635	8,927	1,15,918	1,24,845	4,08,480
19,483	...	...	...	...	...	1,007	54	1,061	20,544	1,568	3,608	5,166	25,710
24,872	...	...	...	390	110	2,549	652	3,701	28,573	650	49,471	50,121	78,694
13,465	...	...	...	457	...	1,508	1,718	3,683	17,148	...	588	588	17,736
7,441	...	...	...	...	...	535	281	816	8,257	65	2,405	2,470	10,727
45,778	...	...	...	847	110	4,592	2,651	8,200	53,978	715	52,464	53,179	1,07,157
81,763	3,582	...	...	...	...	12,136	3,848	19,566	1,01,329	1,804	13,428	15,232	1,16,561
13,472	...	...	...	...	...	1,887	464	2,351	15,823	...	664	664	16,487
9,500	...	...	...	...	...	...	672	672	10,172	833	142	975	11,147
5,305	...	...	...	...	40	707	1,445	2,192	7,497	626	837	1,463	8,960
4,134	...	...	...	...	...	84	42	126	4,260	20	575	595	4,855
2,612	...	...	...	...	...	380	22	402	3,014	...	1,398	1,398	4,412
5,694	...	...	...	...	...	60	...	60	5,754	605	5,776	6,381	12,135
1,22,480	3,582	...	...	...	40	15,264	6,493	25,369	1,47,849	3,888	22,820	26,709	1,74,557
3,38,965	...	...	...	3,600	...	5,310	1,445	10,355	3,49,320	132	82,338	82,470	4,31,790
1,05,845	...	...	...	...	...	4,903	3,371	8,274	1,14,119	5,189	53,906	59,095	1,73,214
14,595	...	5,000	...	...	...	595	36,442	42,037	56,632	20	20,054	20,074	76,706
26,322	...	...	...	...	...	803	907	1,710	28,032	3,168	4,957	8,125	36,157
24,486	...	...	...	...	...	1,405	1,253	2,658	27,144	8,920	15,365	24,285	51,429
9,403	...	...	...	...	...	50	105	155	9,558	...	4,229	4,229	13,787
9,509	...	...	...	283	50	103	1,329	1,768	11,277	225	2,755	2,980	14,257
8,735	...	...	...	...	...	595	5	600	9,335	...	713	713	10,048
5,37,860	...	5,000	...	3,883	50	13,767	44,857	67,557	6,05,417	17,654	1,84,317	2,01,971	8,07,388
8,59,061	...	14,00,000	...	87,958	...	2,82,364	41,936	18,12,258	26,71,319	30,338	4,17,606	4,47,944	31,19,263
36,101	...	...	...	...	...	1,779	1,647	3,426	39,527	1,420	7,373	8,793	48,320
8,95,162	...	14,00,000	...	87,958	...	2,84,143	43,583	18,15,684	27,10,846	31,758	4,24,979	4,56,737	31,67,583
18,84,580	3,582	14,05,000	1,100	92,688	500	3,31,995	1,02,824	19,37,689	38,22,269	64,500	8,04,106	8,68,606	46,90,875
2,82,353	...	...	...	2,438	...	885	13,076	16,399	2,98,752	8,756	15,092	23,848	3,22,600
1,56,113	40,000	...	...	2,246	100	1,734	26 592	70,672	2,26,785	27,476	19,863	47,339	2,74,124
49,047	773	51	...	1,481	...	682	2,935	5,922	54,969	1,460	20,322	21,782	76,751
22,588	...	65	...	...	...	420	898	1,383	23,971	1,170	1,632	2,802	26,773
51,218	...	...	...	2,108	...	252	750	3,110	54,328	1,415	10,875	12,290	66,618
35,909	...	...	...	1,310	...	615	830	2,755	38 664	278	7,336	7614	46,278
79,152	...	...	...	12,608	...	140	700	13 448	92,600	1,774	64,283	66,057	1,58,657
9,490	...	...	...	328	...	109	444	881	10,371	687	1,145	1,832	12,203
8,041	...	...	...	1,073	...	...	40	1,113	9,154	40	2,624	2,664	11,818
8,799	...	...	...	...	...	...	189	189	8,988	390	2,598	2,988	11,976
15,640	...	...	...	...	...	931	890	1,821	17,461	117	19,985	20,102	37,563
6 587	...	...	...	...	...	235	96	331	6,918	65	1,904	1,969	8,887
12,630	...	...	...	307	30	82	...	419	13,049	100	1,034	1,134	14,183
13,002	...	...	...	606	...	106	190	902	13,904	201	1,920	2,121	16,025
46,962	...	...	...	4,093	...	200	952	5,245	52,207	4,065	20,272	24,337	76,544
13,836	...	...	...	...	...	571	160	731	14,567	262	1,453	1,715	16,282
13,802	...	...	...	1,744	...	...	418	2,162	15,964	...	33,566	33,566	49,530
13,591	...	...	...	600	...	...	3	603	14,194	...	5,223	5,223	19,417
17,356	...	...	...	181	...	841	269	1,291	18,647	...	22.272	22,272	40,919
12,394	...	...	...	...	...	265	...	265	12,659	...	1,092	1,092	13,751
40,907	...	...	...	2,658	...	187	...	2,845	43,752	792	37,018	37,810	81,562
3,600	...	...	...	...	...	...	24	24	3,624	...	3,459	3,459	7,083
12 647	...	...	...	235	...	146	34	415	13,062	...	201	201	13,263
5,667	...	...	...	...	...	...	53	53	5,720	17	241	258	5,978
3,099	...	...	...	...	...	...	85	85	3,184	...	347	347	3,531
45,952	...	916	...	1,012‡	...	650	...	2,578	48,530	...	1,197	1,197	49,727
9,80,382	40,773	1,032	...	35,028	130	9,051	49,628	1,35,642	11,16,024	49,065	2,96,954	3,46,019	14,62,042

of Rs. 462 is due to a cheque for Rs. 462-6 which was forged and cashed from the bank.
in 1912-13 and included in the Accountant-General's loan statement for 1912-13.
he treasury in 1912-13 and included in the Accountant-General's loan statement for 1912-13.

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.)	Pension and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, batteries, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital-outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*contd.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	1,095	1,810	...	...	...	...	...	2,905	...	1,861	...	12	1,873	...	587
	55	Santipur ...	1,960	2,095	...	...	...	...	...	4,055	...	3,047	...	1	3,048	...	2,787
	56	Ranaghat ...	463	678	...	...	...	...	...	1,141	...	666	...	...	666	...	200
	57	Nadia ...	601	712	...	...	...	...	...	1,313	...	936	...	2	938	...	... 4
	58	Kushtia ...	523	651	...	...	41	...	...	1,215	...	477	...	4	481	...	
	59	Kumarkhali ...	257	415	...	...	...	...	...	672	...	285	...	1	286	...	72
	60	Meherpur ...	297	267	...	...	...	...	...	564	...	174	...	...	174	...	346
	61	Birnagar ...	407	333	...	...	...	100	...	840	...	...	...	...	...	...	40
	62	Chakdah ...	367	362	...	...	2	...	...	731	...	...	...	...	...	...	428
		Total ...	5,970	7,323	...	...	43	100	...	13,436	...	7,446	...	20	7,466	...	2,464
Murshidabad	63	Berhampore ...	1,470	2,650	...	...	...	...	...	4,120	...	3,243	...	12	3,261	3,432	19,295
	64	Murshidabad ...	742	959	1	...	825	...	...	2,527	...	1,156	...	5	1,161	...	392
	65	Azimganj ...	680	1,125	...	...	270	...	...	2,075	...	1,969	...	...	1,969	...	4
	66	Jangipur ...	417	707	29	...	4	...	...	1,157	15	651	...	...	666	...	446
	67	Kandi ...	374	491	...	...	...	...	...	865	...	923	...	...	923	...	1
	68	Dhulian ...	366	314	...	16	...	...	...	695	...	91	...	1	92	...	...
		Total ...	4,049	6,246	30	16	1,099	...	...	11,439	15	8,049	...	18	8,082	3,432	20,138
Jessore	69	Jessore ...	635	1,081	...	...	...	...	...	1,716	8	1,292	...	10	1,310	13,660	1,060
	70	Kotchandpur ...	492	338	...	...	33	...	...	863	...	462	...	5	467	348	34
	71	Maheshpur ...	308	162	...	...	...	...	...	470	...	316	...	12	328	400	86
		Total ...	1,435	1,581	...	...	33	...	...	3,049	8	2,070	...	27	2,105	14,408	1,180
Khulna	72	Khulna ...	768	717	...	...	...	...	...	1,485	...	578	...	7	585	12,581	1,197
	73	Satkhira ...	404	565	...	...	...	...	...	969	...	490	...	2	492	...	300
	74	Debhatta ...	354	206	...	...	...	...	...	560	...	25	...	...	25	...	5
		Total ...	1,526	1,488	...	...	...	...	...	3,014	...	1,093	...	9	1,102	12,581	1,502
		Divisional Total ...	53,038	56,905	43	1,382	2,538	100	...	1,14,006	31,811	84,753	...	234	1,16,798	66,797	1,13,718
DACCA DIVISION.																	
Dacca	75	Dacca	8,479	8,690	...	815	197	...	...	18,181	...	10,148	...	246	10,394	5,436	26,683
	76	Narayanganj ...	3,996	2,352	...	...	50	...	...	6,398	...	7,043	...	30	7,073	21,742	15,945
		Total ...	12,475	11,042	...	815	247	...	...	24,579	...	17,191	...	276	17,467	27,178	42,628
Mymensingh	77	Mymensingh ...	1,497	1,850	...	...	...	...	...	3,347	...	3,348	...	1	3,349	5,846	18,597
	78	Muktagacha ...	525	702	...	...	...	...	...	1,227	...	607	...	3	610	...	500
	79	Jamalpur ...	568	923	...	...	25	...	...	1,506	...	801	...	3	804	...	382
	80	Sherpur ...	845	883	...	...	132	...	...	1,860	2	669	...	39	710	...	57
	81	Kishorganj ...	496	668	...	...	...	...	...	1,163	...	675	...	2	677	...	1,366
	82	Bazitpur ...	404	340	...	...	...	...	...	744	...	377	...	...	377	116	66
	83	Netrokona ...	446	676	...	21	...	...	...	1,143	...	388	...	...	388	...	31
	84	Tangail ...	457	530	285	...	...	...	...	1,272	...	1,044	...	2	1,046	...	922
		Total ...	5,227	6,572	285	21	157	...	...	12,262	2	7,909	...	50	7,961	5,962	21,921
Faridpur	85	Faridpur	649	1,337	...	...	...	...	...	1,986	5	2,641	...	10	2,656	883	810
	86	Madaripur ...	462	807	...	...	...	...	...	1,269	...	1,799	...	2	1,801	...	299
		Total ...	1,111	2,144	...	...	...	...	...	3,255	5	4,440	...	12	4,457	883	1,109
Bakarganj	87	Barisal	1,097	1,723	...	...	17	...	...	2,837	...	3,069	...	5	3,074	43,995	5,164
	88	Nalchiti	265	353	...	...	...	...	...	618	...	418	...	3	421	...	26
	89	Jhalakati	374	516	...	...	...	...	...	887	...	1,427	...	3	1,430	732	24
	90	Pirojpur	585	392	...	...	4	...	...	981	...	751	...	1	752	...	168
	91	Patuakhali ...	454	275	...	...	...	...	...	729	...	709	...	...	709	...	498
		Total ...	2,772	3,259	...	...	21	...	...	6,052	...	6,374	...	12	6,386	44,727	5,880
		Divisional Total ...	21,585	23,017	285	836	425	...	...	46,148	7	35,914	...	350	36,271	78,750	71,438

in the Bengal Presidency during the year ending 31st March 1913—continued.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleansing and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths	PUBLIC WORKS.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,339	18,811	12,132	10	146	...	...	...	789	...	...	852	460	13,371	95	48,592
436	1,442	16,551	2,072	...	149	...	15	...	113	...	...	585	1,257	6,760	33	30,200
192	539	6,348	1,985	...	114	...	63	...	10	...	...	536	58	2,431	10	12,485
...	149	8,642	2,107	62	65	...	116	...	11	...	...	601	24	3,676	31	15,484
257	207	4,147	2,021	...	48	...	...	...	47	...	...	240	...	1,556	21	8,548
...	89	2,736	408	...	49	...	1	...	3	...	...	318	41	995	...	4,712
...	...	254	1,595	...	60	...	5	...	3	...	...	...	20	1,318	...	3,601
...	293	349	1,111	...	48	134	24	...	259	...	...	69	98	470	34	2,926
...	125	308	980	2	38	...	...	...	89	...	...	96	51	915	3	3,035
885	4,183	58,146	24,411	74	717	134	224	...	1,324	...	...	3,296	2,009	31,492	224	1,29,583
10,093	4,624	21,489	24,416	1	334	6	6	...	...	...	...	724	...	14,301	35	98,756
14	1,334	10,169	5,129	...	120	202	3	...	...	...	...	617	209	3,122	1	21,312
...	1,432	8,138	3,023	113	132	...	119	...	...	...	...	2,081	...	3,087	18	18,147
392	595	4,400	5,136	101	124	...	6	...	...	...	...	305	49	2,365	12	13,931
...	46	2,707	600	22	125	...	9	...	...	...	...	180	20	1,794	...	5,504
...	309	414	...	...	49	...	14	...	...	...	...	312	...	2,853	1	3,952
10,499	8,340	47,317	38,304	237	884	208	157	...	...	...	...	4,219	278	27,522	67	1,61,602
286	593	6,955	4,378	...	80	...	17	...	...	...	...	881	155	4,544	16	42,605
...	95	1,621	1,940	...	73	...	...	...	...	...	...	235	...	341	4	4,691
...	38	271	800	...	30	...	...	...	...	...	...	96	38	203	...	1,962
286	726	8,847	7,118	...	183	...	17	...	...	...	...	1,192	193	5,088	20	49,258
...	889	6,900	5,293	...	65	...	...	...	582	120	...	475	4	6,987	...	35,095
...	309	2,021	2,266	12	52	...	...	...	4	...	...	...	116	2,490	4	7,574
60	186	142	80	...	21	...	1	...	...	...	...	...	24	980	...	1,499
60	1,384	9,063	7,639	12	138	...	1	...	586	120	...	475	144	10,457	4	44,166
24,828	45,166	4,25,846	1,47,774	46,131	7,095	1,649	863	...	2,182	300	947	31,323	24,782	2,36,317	1,783	11,17,501
...	11,652	1,33,274	11,480	858	804	746	...	...	709	1,159	...	2,357	72	70,881	200	2,65,913
1,327	2,580	38,012	3,390	...	332	919	14	65	207	870	...	1,498	489	16,154	574	1,04,118
1,327	14,232	1,71,286	14,870	858	1,136	1,665	14	65	916	2,029	...	3,855	561	87,035	774	3,70,029
...	1,723	17,733	4,524	...	144	...	35	...	4	500	...	1,048	1,102	4,218	20	55,494
...	145	3,943	88	...	74	...	19	...	...	...	...	252	241	1,625	...	6,887
...	522	4,469	1,200	...	92	...	...	...	5	...	...	542	26	3,250	14	10,502
...	260	4,169	1,300	...	92	...	...	...	24	...	...	660	8	2,281	2	8,853
104	191	2,857	1,020	...	98	25	47	...	...	...	...	171	131	921	6	6,934
...	50	1,297	550	...	89	...	...	...	...	...	...	168	115	816	...	3,267
308	137	5,073	470	...	73	...	19	...	25	...	...	57	31	2,313	...	8,537
207	...	4,077	...	...	84	...	13	...	...	...	...	463	4	1,529	4	7,303
616	3,028	43,618	9,152	...	746	25	133	...	58	500	...	3,361	1,658	16,953	46	1,07,777
...	298	16,139	849	...	60	...	...	...	82	...	...	282	...	2,638	19	22,060
194	...	5,538	840	...	89	900	...	...	...	...	...	340	355	6,512	4	15,071
194	298	21,677	1,689	...	149	900	...	...	82	...	...	622	355	9,150	23	37,131
800	66	16,027	3,500	...	137	...	...	...	...	60	...	808	37	8,519	...	73,113
276	18	317	250	...	60	...	...	...	...	...	...	...	25	468	...	1,440
...	461	2,860	520	...	94	...	3	...	72	...	...	273	1,190	1,155	...	7,384
...	27	1,745	1,200	...	120	1,048	...	...	...	24	...	...	...	3,326	...	7,658
...	808	274	600	...	89	...	...	...	...	25	...	242	100	1,133	...	3,769
1,076	1,380	21,223	6,070	...	500	1,048	3	...	72	109	...	1,323	1,352	14,601	...	99,364
3,213	18,938	2,57,804	31,481	858	2,531	3,638	160	65	1,128	2,638	...	9,161	3,926	1,27,739	843	6 14 301

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
								Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).				
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
			36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	...	1,048	...	1,048	...	...	194	...	3	436	436	58	200	1,130	1,327
	55	Santipur	5,734	1,764	...	7,498	...	...	...	...	...	298	134	277	444	1,153	1,153
	56	Ranaghat	...	388	24	412	...	...	635	...	198	145	8	30	86	269	1,102
	57	Nadia	...	786	...	786	25	...	...	...	5	181	1,048	32	30	1,291	1,296
	58	Kushtia	...	297	...	297	...	...	...	...	...	119	1,426	31	240	1,816	1,816
	59	Kumarkhali	...	228	...	228	...	...	...	...	...	124	14	35	119	292	292
	60	Meherpur	50	169	...	219	...	...	...	...	...	70	12	11	95	188	188
	61	Birnagar	...	183	...	183	...	...	...	...	...	70	392	17	59	538	538
	62	Chakdah	...	180	...	180	...	...	...	...	...	88	30	25	16	159	159
		Total	5,784	5,043	24	10,851	25	...	829	...	206	1,531	3,500	516	1,289	6,836	7,871
Murshidabad	63	Berhampore	...	650	...	650	...	...	137	...	152	585	158	76	306	1,125	1,414
	64	Murshidabad	...	733	...	733	...	...	...	...	...	258	210	65	354	887	887
	65	Azimganj	...	490	...	490	...	...	...	...	...	92	726	42	321	1,181	1,181
	66	Jangipur	...	487	...	487	...	...	...	...	...	127	16	...	178	321	321
	67	Kandi	...	415	...	415	...	...	...	...	...	127	50	20	1	198	198
	68	Dhulian	...	144	...	144	...	...	...	...	...	137	7	21	44	209	209
		Total	...	2,919	...	2,919	...	...	137	...	152	1,326	1,167	224	1,204	3,921	4,210
Jessore	69	Jessore	...	816	...	816	...	...	2,440	...	...	182	29	53	1,760	2,024	4,464
	70	Kotchandpur	...	716	...	716	...	...	...	...	21	147	15	44	99	305	326
	71	Maheshpur	...	304	...	304	...	...	49	...	...	115	...	6	...	121	170
		Total	...	1,836	...	1,836	...	...	2,489	...	21	444	44	103	1,859	2,450	4,960
Khulna	72	Khulna	...	912	12	924	...	...	444	...	...	137	52	37	92	318	762
	73	Satkhira	...	312	...	312	...	...	...	...	...	223	6	15	125	369	369
	74	Debhatta	...	202	...	202	...	...	...	...	...	70	...	...	6	76	76
		Total	...	1,426	12	1,438	...	...	444	...	...	430	58	52	223	763	1,207
		Divisional Total	7,532	30,381	500	38,413	755	...	21,043	...	5,434	10,328	10,229	3,269	12,225	36,051	62,528
DACCA DIVISION.																	
Dacca	75	Dacca	...	7,592	...	7,592	800	...	13,557	...	8,705	1,232	3,189	1,033	6,532	11,986	34,248
	76	Narayanganj	...	2,568	...	2,568	...	...	6,081	...	1,573	449	163	366	7,298	8,276	15,930
		Total	...	10,160	...	10,160	800	...	19,638	...	10,278	1,681	3,352	1,399	13,830	20,262	50,178
Mymensingh	77	Mymensingh	...	1,224	...	1,224	...	...	939	...	3,408	420	353	182	755	1,710	6,057
	78	Muktagacha	...	463	...	463	...	...	...	...	...	79	63	30	159	331	331
	79	Jamalpur	...	456	20	476	20	...	...	...	9	237	42	48	60	387	396
	80	Sherpur	...	440	...	440	...	...	...	...	...	164	11	42	81	298	298
	81	Kishorganj	...	272	...	272	...	...	...	...	591	165	151	35	82	433	1,024
	82	Bazitpur	...	190	...	190	...	...	...	...	...	149	...	...	161	310	310
	83	Netrokona	...	490	...	490	...	...	...	...	...	160	4	17	240	421	421
	84	Tangail	...	634	120	754	...	...	...	...	15	200	24	28	206	458	473
		Total	...	4,169	140	4,309	20	...	939	...	4,023	1,574	648	382	1,744	4,348	9,310
Faridpur	85	Faridpur	...	704	...	704	...	...	69	...	438	416	134	67	325	942	1,449
	86	Madaripur	...	550	...	550	...	...	...	...	...	144	19	33	281	477	477
		Total	...	1,254	...	1,254	...	...	69	...	438	560	153	100	606	1,419	1,926
Bakarganj	87	Barisal	...	801	24	825	...	...	1,341	...	33	213	190	103	2,073	2,579	3,953
	88	Nalchiti	...	90	...	90	...	...	...	...	...	20	...	17	67	104	104
	89	Jhalakati	...	408	...	408	...	...	...	...	...	59	...	23	305	387	387
	90	Pirojpur	...	385	...	385	...	...	...	...	...	135	16	24	435	610	610
	91	Patuakhali	...	172	...	172	...	...	...	...	99	85	...	20	248	353	452
		Total	...	1,856	24	1,880	...	...	1,341	...	132	512	206	187	3,128	4,033	5,506
		Divisional Total	...	17,439	164	17,603	820	...	21,987	...	14,871	4,327	4,359	2,068	19,308	30,062	66,920

° Includes Rs. 102 on
† This sum represents

in the Bengal Presidency during the year ending 31st March 1913—continued.

Total Expenditure.	Extraordinary and Debt.								Total Disbursement.	Balance.			Grand Total.
	Investments.			Advances.									
	In securities other than for Sinking Funds.	In Savings Bank.	Payments to Sinking Fund.	Repayment of loans.	Permanent.	Other	Deposits.	Total.		Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
55,745	...	...	...	2,394	50	1,775	925	5,144	60,889	...	3,888	3,888	64,777
45,954	2,000	...	...	...	135	1,904	1,554	3,593	51,547	1,282	12,166	13,448	64,995
15,806	...	...	...	535	...	1,815	115	2,265	18,071	313	49,461	49,774	67,845
19,842	...	...	...	...	...	470	1,564	2,034	21,876	300	1,040	1,340	23,216
12,357	...	...	...	...	...	1,039	132[1]	1,171	13,528	156	23,557	23,713	37,241
6,190	...	...	...	...	...	255	...	255	6,445	...	1,313	1,313	7,758
4,746	...	...	...	...	...	902	1	903	5,649	236	385	621	6,270
4,487	...	...	...	...	...	944	...	944	5,431	...	1,634	1,634	7,065
4,105	...	...	...	...	...	43	470	513	4,618	...	1,683	1,683	6,301
1,69,232	2,000	...	...	2,929	185	8,947	4,761	18,822	1,88,054	2,287	95,127	97,414	2,85,468
1,08,201	...	...	...	1,820	...	9,983	22,320	34,123	1,42,324	1,524	34,986	36,510	1,78,83 4
26,620	...	...	...	...	50	3,679	...	3,729	30 349	...	1,058	1,058	31,407
23,862	...	...	...	...	...	158	...	158	24,020	...	4,880	4.880	28,900
16,562	...	...	...	...	...	2,056	1,185	3,241	19,803	1,552	2,339	3,891	23,694
7,915	...	...	...	...	...	...	...	...	7,915	...	6.058	6,058	13.973
5,092	...	...	...	...	25	3	...	28	5,120	1.000	1,319	2,319	7,439
1,88,252	...	...	...	1,820	75	15,879	23,505	41,279	2,29,531	4,076	50,640	54.716	2,84,247
50,911	...	...	...	2,129	50	14,996	111	17,286	68,197	1,560	28,492	30,052	98,249
7,063	...	...	...	...	10	...	161	171	7,234	88	2,114	2,202	9,436
3,234	...	...	...	104	...	560	...	664	3,898	...	2,013	2,013	5,911
61,208	...	...	...	2,233	60	15,556	272	18,121	79,329	1.648	32,619	34,267	1,13,596
38,849	...	...	...	507	...	2,159	5,592	8,258	47,107	...	10,688	10,688	57,795
9,716	...	...	...	...	...	219	206[2]	425	10,141	206	380	586	10,727
2,362	...	...	...	...	...	...	105	105	2,467	...	45	45	2,512
50,927	...	...	...	507	...	2,378	5,903	8,788	59,715	206	11,113	11,319	71,034
14,50,001	42,773	1,032	...	42,517	460	51,811	84,069	2,22,652	16.72,653	57,282	4,86,453	5,43,735	22,16,388
3,37,126	...	...	...	14,477	180	17,374	7,100	39,131	3,76,257	3,070	77,767	80,837	4,57,094
1,36,087	...	...	...	6,714	...	1,007	5,202	12,923	1,49,010	699	20,240	20,939	1,69,949
4,73,213	...	...	...	21,191	180	18,381	12,302	52,054	5,25,267	3,769	98,007	1.01,776	6,27,043
69,471	...	...	...	1,775	...	2,465	6,937	11,177	80,648	2,779	2,979	5,758	86,406
9,518	...	...	...	...	...	1,256	...	1,256	10,774	607	747	1,354	12.128
13,704	...	...	...	...	...	205	378	583	14,287	1,091	4,906	5,997	20,194
12,161	...	...	...	...	...	165	108	273	12,434	1,492	254	1,746	14,180
10,070	...	...	...	...	...	48	132	180	10,250	909	294	1,203	11,453
4,888	...	...	...	...	...	270	...	270	5,158	...	1.144	1,144	6,302
10,979	...	...	...	...	...	...	369	369	11,348	95	2,827	2,922	14,270
10,848	...	...	...	...	...	50	545	595	11,443	264	5,384	5,648	17,091
1,41,639	...	...	...	1,775	...	4,459	8,469	14,703	1,56,342	7,147	18,535	25,682	1,82 024
28,855	...	...	...	298	...	704	30	1,032	29,887	2,931	3,149	6,080	35,967
19,168	...	...	...	...	...	...	...	...	19,168	...	1,197	1,197	20,365
48,023	...	...	...	298	...	704	30	1,032	49.055	2,931	4,346	7.277	56 332
89,802	...	...	...	1,218	...	325	2	1,545	91,347	5,719	274	5,993	97,340
2,673	...	...	...	...	...	...	...	...	2,673	...	694	694	3,367
10,496	...	...	...	...	...	180	1,507	1,687	12,183	732	274	1,006	13,189
10,386	...	...	...	...	...	...	...	...	10,386	...	2,944	2,944	13,330
5,831	...	...	...	...	...	...	...	...	5,831	117	796	913	6,744
1,19,188	...	...	...	1,218	...	505	1,509	3,232	1.22,420	6,568	4,982	11,550	1,33,970
7,82,063	...	...	...	24,482	180	24,049	22,310	71,021	8,53,084	20,415	1,25,870	1,46,285	9,99,369

[1] account of Dispensary Fund.
[2] Dispensary balance.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration (1) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total	Water-supply.
																Capital outlay.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	2,560	4,017	81	1,519	660	...	...	8,837	...	3,108	...	...	3,108	...
	93	Cox's Bazar	232	480	...	...	...	...	...	712	...	333	...	...	333	375
		Total	2,792	4,497	81	1,519	660	...	...	9,549	...	3,441	...	...	3,441	375
Tippera	94	Comilla	973	1,294	...	...	15	138	...	2,420	12	1,602	...	53	1,667	...
	95	Brahmanbaria	492	786	...	148	...	36	...	1,462	...	790	...	2	792	...
	96	Chandpur	844	532	...	114	3	...	...	1,493	...	2,129	...	42	2,171	27,350
		Total	2,309	2,612	...	262	18	174	...	5,375	12	4,521	...	97	4,630	27,350
Noakhali	97	Noakhali	729	644	...	...	...	...	...	1,373	...	979	...	52	1,031	...
		Divisional Total	5,830	7,753	81	1,781	678	174	...	16,297	12	8,941	...	149	9,102	27,725
RAJSHAHI DIVISION.																
Rajshahi	98	Rampur Boalia	1,472	2,672	...	...	...	...	...	4,144	4	2,367	...	6	2,377	708
	99	Nator	698	929	...	...	...	...	...	1,627	9	1,261	...	17	1,287	300
		Total	2,170	3,601	...	...	...	...	...	5,771	13	3,628	...	23	3,664	1,008
Dinajpur	100	Dinajpur	1,759	2,059	...	...	32	...	...	3,850	8	3,686	...	57	3,751	235
Jalpaiguri	101	Jalpaiguri	1,054	828	...	...	...	...	...	1,882	...	1,390	...	60	1,450	299
Darjeeling	102	Darjeeling	14,970	7,959	...	6,244	2,024	...	...	31,197	1,359	30,976	...	163	32,498	2,021
	103	Kurseong	1,230	1,200	...	116	68	...	...	2,614	...	1,288	...	...	1,288	45,899
		Total	16,200	9,159	...	6,360	2,092	...	...	33,811	1,359	32,264	...	163	33,786	47,920
Rangpur	104	Rangpur	1,426	1,352	...	...	8	...	...	2,786	...	3,008	...	...	3,008	...
Bogra	105	Bogra	1,181	1,113	...	259	...	...	...	2,553	1	2,123	...	1	2,125	...
	106	Sherpur	519	566	...	...	...	...	...	1,085	...	866	...	3	869	...
		Total	1,700	1,679	...	259	...	...	...	3,638	1	2,989	...	4	2,994	...
Pabna	107	Pabna	857	2,060	...	...	6	...	...	2,923	4	1,648	...	1	1,653	...
	108	Serajganj	662	1,119	...	...	...	...	...	1,781	...	1,802	...	15	1,817	573
		Total	1,519	3,179	...	...	6	...	...	4,704	4	3,450	...	16	3,470	573
Malda	109	English Bazar	963	758	...	...	...	...	...	1,721	...	1,151	...	31	1,182	...
	110	Old Malda	332	398	...	...	...	...	...	730	...	248	...	21	269	1,409
	111	Nawabganj	429	913	...	...	...	...	...	1,342	...	314	...	1	315	...
		Total	1,724	2,069	...	...	...	...	...	3,793	...	1,713	...	53	1,766	1,409
		Divisional Total	27,552	23,926	...	6,619	2,138	...	...	60,235	1,385	52,128	...	376	53,889	51,444
		GRAND TOTAL	1,58,432	1,83,424	1,360	12,093	10,261	857	...	3,66,427	52,948	2,24,090	...	1520	3,48,558	6,70,711
		GRAND TOTAL FOR 1911-12	1,54,971	1,75,111	1,294	11,672	7,975	1,051	...	3,52,074	59,073	2,79,603	...	1,557	3,40,233	3,51,051

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC
			Water-supply.
			Establishment, repairs, etc.
1	2	3	18
CHITTAGONG DIVISION.			Rs.
Chittagong	92	Chittagong	6,166
	93	Cox's Bazar	...
		Total	6,166
Tippera	94	Comilla	1,090
	95	Brahmanbaria	1,554
	96	Chandpur	2,460
		Total	5,104
Noakhali	97	Noakhali	411
		Divisional Total	11,681
RAJSHAHI DIVISION.			
Rajshahi	98	Rampur Boalia	650
	99	Nator	185
		Total	835
Dinajpur	100	Dinajpur	314
Jalpaiguri	101	Jalpaiguri	57
Darjeeling	102	Darjeeling	6,930
	103	Kurseong	1,823
		Total	8,753
Rangpur	104	Rangpur	606
Bogra	105	Bogra	403
	106	Sherpur	24
		Total	427
Pabna	107	Pabna	1,898
	108	Serajganj	...
		Total	1,898
Malda	109	English Bazar	11
	110	Old Malda	...
	111	Nawabganj	155
		Total	166
		Divisional Total	13,056
		GRAND TOTAL	3,02,005
		GRAND TOTAL FOR 1911-12	2,84,819

(a) Includes Rs. 26,131

in the Bengal Presidency during the year ending 31st March 1913—continued.

HEALTH AND CONVENIENCE.

DRAINAGE.		Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	PUBLIC WORKS.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
119	2,064	30,270	2,500	257	153	157	...	...	222	...	...	13,741	4,304	32,248	131	92,332
...	100	1,014	480	...	49	280	...	...	...	...	...	406	57	1,979	...	4,740
119	2,164	31,284	2,980	257	202	437	...	...	222	...	...	14,147	4,361	34,227	131	97,072
448	1,452	11,535	1,696	...	62	157	32	...	...	...	...	998	79	7,988	52	25,589
...	191	6,005	1,500	...	74	...	31	...	9	...	...	313	76	2,063	...	11,816
...	473	14,838	1,200	...	72	...	...	...	14	...	...	502	35	13,221	34	60,199
448	2,116	32,378	4,396	...	208	157	63	...	23	...	...	1,813	190	23,272	86	97,604
...	650	6,617	1,800	192	60	...	28	...	...	225	...	354	400	572	...	11,309
567	4,930	70,279	9,176	449	470	594	91	...	245	225	...	16,314	4,951	58,071	217	2,05,985
143	2,737	12,036	4,000	...	169	1,403	24	...	200	...	...	822	709	5,976	42	30,619
...	277	4,934	1,284	...	76	...	...	...	...	...	...	401	...	2,448	...	9,905
143	3,014	17,970	5,284	...	245	1,403	24	...	200	...	...	1,223	709	8,424	42	40,524
584	588	18,608	3,622	...	120	611	90	...	311	225	...	735	833	9,166	...	35,542
...	703	9,370	2,000	...	113	126	1	...	...	...	...	192	796	1,479	15	15,151
(*a*)62,542	780	36,754	17,301	...	551	5,100	...	...	266	136	...	9,080	66,580	13,790	...	2,21,831
724	501	6,169	5,632	...	155	318	...	...	106	...	...	118	1	199	...	61,645
63,266	1,281	42,923	22,933	...	706	5,418	...	...	372	136	...	9,198	66,581	13,989	...	2,83,476
40	1,327	16,463	3,133	...	262	...	20	...	73	...	...	360	...	3,313	...	25,597
144	620	11,085	1,487	...	76	...	1	...	290	29	...	618	...	2,537	5	17,295
...	114	2,811	1,092	...	60	...	...	...	24	...	...	557	9	40	...	4,731
144	734	13,896	2,579	...	136	...	1	...	314	29	...	1,175	9	2,577	5	22,026
...	1,303	8,703	1,500	90	120	73	15	...	...	...	...	569	...	2,098	45	16,417
...	...	7,109	2,000	...	174	1,100	4	...	250	...	...	793	...	3,607	86	15,696
...	1,303	15,812	3,500	90	294	1,173	22	...	250	...	...	1,362	...	5,705	131	32,113
258	2,042	6,602	1,791	...	156	98	...	...	...	...	...	534	...	1,363	5	12,860
...	74	644	480	...	42	...	...	...	...	...	...	...	18	332	...	2,999
...	...	1,877	760	...	185	...	...	...	...	...	...	153	...	3,102	15	6,247
258	2,116	9,123	3,031	...	383	98	...	...	...	...	...	687	18	4,797	20	22,106
64,435	11,066	1,44,165	46,082	90	2,259	8,829	158	...	1,520	390	...	14,932	68,446	49,450	213	4,76,535
1,48,138	1,31,123	13,55,675	2,95,987	22,067	17,906	25,041	1,941	89	6,503	6,467	2,557	1,01,111	1,11,367	6,06,710	9,957	38,15,355
1,65,933	1,16,574	14,59,739	2,88,204	17,705	18,815	64,745	2,560	283	10,301	6,007	2,399	95,712	61,839	6,10,956	28,518	35,86,160

for sewage scheme.

FORM No. III—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).				Total.
								Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.
			36	37	38	39	40	41	42	43	44	45	45 (a)	45 (b)	45 (c)	46	47
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	12,625	3,254	...	15,879	...	...	...	...	288	107	1,624	...	3,266	4,997	5,285
	93	Cox's Bazar	454	42	24	520	450	...	...	...	...	71	...	...	215	286	286
		Total	13,079	3,296	24	16,399	450	...	...	...	288	178	1,624	...	3,481	5,283	5,571
Tippera	94	Comilla	613	55	...	668	404	...	...	...	...	123	259	66	588	1,036	1,036
	95	Brahmanbaria	...	548	...	548	...	...	...	...	...	174	73	464	...	711	711
	96	Chandpur	...	1,120	...	1,120	...	...	...	...	...	192	194	49	426	861	861
		Total	613	1,723	...	2,336	404	...	...	...	...	489	526	579	1,014	2,608	2,608
Noakhali	97	Noakhali	363	...	75	438	115	...	...	...	...	98	133	36	386	653	653
		Divisional Total	14,055	5,019	99	19,173	969	...	...	...	288	765	2 283	615	4,881	8,544	8,832
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	1,251	50	110	1,411	...	...	...	...	...	71	783	110	556	1,520	1,520
	99	Nator	151	467	48	666	200	...	...	...	...	146	119	52	56	373	373
		Total	1,402	517	158	2,077	200	...	...	...	...	217	902	162	612	1,893	1,893
Dinajpur	100	Dinajpur	3,990	420	25	4,435	...	...	...	...	682	248	223	184	389	1,044	1,726
Jalpaiguri	101	Jalpaiguri	985	...	...	985	...	...	356	...	...	198	...	43	217	458	814
Darjeeling	102	Darjeeling	2,060	...	...	2,060	150	...	33,767	...	14,023	3,016	3,413	1,254	5,177	12,860	60,650
	103	Kurseong	180	548	...	728	...	...	1,341	...	32	49	16	126	371	562	1,935
		Total	2,240	548	...	2,788	150	...	35,108	...	14,055	3,065	3,429	1,380	5,548	13,422	62,585
Rangpur	104	Rangpur	...	1,338	255	1,593	375	...	...	...	...	358	37	122	400	917	917
Bogra	105	Bogra	3,424	730	120	4,274	...	...	...	...	84	95	...	102	164	361	445
	106	Sherpur	382	195	...	577	...	...	96	...	...	169	20	43	787	1,019	1,115
		Total	3,806	925	120	4,851	...	...	96	...	84	264	20	145	951	1,380	1,560
Pabna	107	Pabna	...	785	...	785	...	...	...	...	...	259	135	80	462	936	936
	108	Serajganj	...	1,012	100	1,112	...	...	166	...	...	241	106	68	425	840	1,006
		Total	...	1,797	100	1,897	...	...	166	...	...	500	241	148	887	1,776	1,942
Malda	109	English Bazar	...	460	...	460	...	...	74	...	...	394	15	56	95	563	637
	110	Old Malda	...	402	...	402	...	...	...	...	18	97	34	9	50	190	208
	111	Nawabganj	...	394	...	394	...	...	...	...	...	...	5	35	55	95	95
		Total	...	1,256	...	1,256	...	...	74	...	18	491	54	100	203	848	940
		Divisional Total	12,423	6,801	658	19,882	725	...	35,800	...	14,839	5,341	4,906	2,284	9,207	21,738	72,377
		GRAND TOTAL	71,565	91,854	2,190	1,65,609	3,274	...	1,66,118	...	37,859	37,242	32,420	13,550	74,233	1,57,445	3,61,422
		GRAND TOTAL FOR 1911-12	69,390	87,696	1,937	1,59,023	6,273	...	1,57,244	...	31,356	35,410	28,274	12,443	1,08,350	1,84,477	3,73,077

in the Bengal Presidency during the year ending 31st March 1913—concluded.

Total Expenditure.	Extraordinary and Debt.								Total disbursement.	Balance.			Grand Total.
	Investments.		Payment to Sinking Fund.	Repayment of loans.	Advances.								
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,25,441	...	...	...	...	...	7,933	...	7,933	1,33,374	2,798	15,951	18,749	1,52,123
7,041	...	...	...	...	50	250	...	300	7,341	...	1,686	1,686	9,027
1,32,482	...	...	...	...	50	8,183	...	8,233	1,40,715	2,798	17,637	20,435	1,61,150
31,784	...	...	...	...	...	1,115	226	1,341	33,125	1,070	10,213	11,283	44,408
15,329	...	...	...	...	...	...	...	...	15,329	...	3,127	3,127	18,456
65,844	...	...	...	...	50	200	1,281	1,531	67,375	267	11,911	12,178	79,553
1,12,957	...	...	...	...	50	1,315	1,507	2,872	1,15,829	1,337	25,251	26,588	1,42,417
14,919					50	156	1,291	1,497	16,416	1,099	1,249	2,348	18,764
2,60,358	...	...	...	...	150	9,654	2,798	12,602	2,72,960	5,234	44,137	49,371	3,22,331
40,071	...	...	...	...	...	2,230	...	2,230	42,301	...	3,233	3,233	45,534
14,058	...	...	...	...	...	973	388	1,361	15,419	...	6,767	6,767	22,186
54 129	...	...	...	...	...	3,203	388	3,591	57,720	...	10,000	10,000	67,720
49,304	...	...	...	...	...	5,754	1,446	7,200	56,504	5,059	4,500	9,559	66,063
20,282	...	...	...	1,457	...	600	184	2,241	22,523	1,963	5,583	7,546	30,069
3,48,386	...	...	...	33,421	...	88,886	25,237	1,47,544	4,95,930	14,048	1,27,051	1,41,099	6,37,029
68,210	2,000	...	...	603	...	5,347	615*	8,565	76,775	2,762	22,574	25,336	1,02,111
4,16,596	2 000	...	...	34,024	...	94,233	25,852	1,56,109	5,72,705	16,810	1,49,625	1,66,435	7,39,140
34,276	...	...	...	...	95	3,195	151	3,371	37,647	468	1,442	1,910	39,557
26,692	...	...	...	...	...	2,355	1,480	3,835	30,527	1,843	2,837	4,680	35,207
8,377	...	...	...	397	...	20	8	425	8,802	...	1,099	1,099	9,901
35,069	...	...	...	397	...	2,375	1,488	4,260	39,329	1,843	3,936	5,779	45,108
22,714	...	...	...	...	...	360	128	488	23,202	46	4,268	4,314	27,516
21,412	...	...	...	200	...	150	569	919	22,331	431	886	1,317	23,648
44,126	...	...	...	200	...	510	697	1,407	45,533	477	5,154	5,631	51,164
16,860	...	...	...	234	...	718	...	952	17,812	642	8,791	9,433	27,245
4,608	...	...	...	...	...	...	343	343	4,951	72	3,867	3,939	8,890
8,393	...	...	...	...	...	...	...	...	8,393	349	9,378	9,727	18,120
29,861	...	...	...	234	...	718	343	1,295	31,156	1,063	22,036	23,099	54,255
6,83,643	2,000	...	...	36,312	25	1,10,588	30,549	1,79,474	8,63,117	27,683	2,02,276	2,29,959	10,93,076
50,60,645	43,355	14,06,032	1.100	1,95,999	1,305	5,28,097	2,42,550	24,23,438	74,84,083	1,75,114	16,62,842	18,37,956	93,22,039
48,16,840	777	23,176	1,100	2,10,988	5,127	7,08,954	2,09,769	11.59,891	59,76,731	2,05,589	16,23,410	18,31 999	78,08,730

* Represents the amount paid by the municipality for the repayment of the loan, but not yet shown in the Accountant-General statement.

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each municipality in the Bengal Presidency, the population within municipal limits, the number of rate-payers, and percentage of rate-payers to population during the year 1912-13.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Burdwan.	Burdwan	1	Burdwan	1st April 1865	35,921	7,966	22·1
		2	Kalna	1st ,, 1869	8,603	2,963	34·4
		3	Katwa	1st ,, ,,	6,904	2,330	33·7
		4	Dainhat	1st ,, ,,	5,342	1,239	23·1
		5	Raniganj	1st ,, 1876	15,497	1,635	10·5
		6	Asansol	1st October 1896	21,919	2,420	11·4
	Birbhum	7	Suri	July 1876	9,131	1,687	18·4
	Bankura	8	Bankura	1st April 1869	23,453	2,986	12·7
		9	Vishnupur	1st September 1873	20,478	2,787	13·6
		10	Sonamukhi	1st April 1886	13,275	1,497	11·2
	Midnapore	11	Midnapore	1865	32,751	5,592	17·07
		12	Tamluk	1864	8,048	1,913	23·7
		13	Ghatal	1st April 1869	12,064	2,495	20·6
		14	Chandrakona	1st ,, ,,	8,122	2,349	28·9
		15	Ramjibanpur	1st ,, 1876	8,479	1,883	22·2
		16	Khirpai	1st ,, ,,	4,605	1,096	23·8
		17	Kharar	1st ,, 1888	8,844	1,397	15·7
	Hooghly	18	Hooghly-Chinsura.	1865	28,916	7,381	25·5
		19	Serampore	,,	49,594	7,541	15·2
		20	Uttarpara	,,	7,373	1,085	14·7
		21	Baidyabati	1869	20,516	3,901	19·01
		22	Bhadreswar	,,	24,353	2,097	8·6
		23	Kotrung	,,	6,574	1,071	16·2
		24	Bansberia	,,	6,108	1,433	23·4
		25	Arambagh	1886	8,048	1,638	20·3
	Howrah	26	Howrah	1862	1,79,006	20,293	11·3
		27	Bally	1st April 1883	21,239	3,393	15·9
				Divisional total ...	595,163	94,068	15·8
Presidency Division.	24-Parganas	28	Cossipore-Chitpur.	1st April 1889 ...	47,012	5,616	11·9
		29	Maniktala	1st ,, ,, ...	53,675	7,717	14·3
		30	Baranagar	1st ,, 1869 ...	25,889	3,911	15·1
		31	Kamarhati	1st August 1899	18,004	2,008	11·1
		32	South Suburban	1st April 1869 ...	28,083	6,302	22·4
		33	Tollyganj	1st ,, 1901 ...	18,626	3,270	17·5
		34	Garden Reach	13th March 1897	44,918	3,957	8·8
		35	Rajpur	1st April 1876 ...	11,609	2,277	19·6
		36	Baruipur	1st ,, 1869 ...	5,376	1,222	22·7
		37	Jainagar	1st ,, ,, ...	9,247	1,546	16·7
		38	South Dum-Dum.	1st ,, 1876 ...	12,882	1,833	14·2
		39	North Dum-Dum.	1st September 1870	5,046	902	17·8
		40	South Barrackpore.	1st April 1869 ...	11,849	1,765	14·8
		41	Panihati	1st ,, 1900 ...	11,118	2,203	19·8
		42	Titagarh	1st ,, 1895 ...	45,159	1,624	3·5
		43	North Barrackpore.	1st ,, 1869 ...	16,105	1,875	11·6
		44	Garulia	21st May 1896 ...	11,582	600	5·1
		45	Baraset	1st April 1869 ...	8,794	1,620	18·4
		46	Naihati	1st May ,, ...	18,218	5,400	29·6
		47	Halisahar	1st July 1903 ...	13,454	1,950	14·5
		48	Bhatpara	1st ,, 1899 ...	50,426	3,140	6·2
		49	Gobardanga	26th April 1870 ...	5,072	1,134	22·3
		50	Basirhat	1st ,, 1869 ...	18,332	2,447	13·3
		51	Baduria	1st ,, ,, ...	13,685	1,926	14·07
		52	Taki	1st ,, ,, ...	5,203	959	18·4
		53	Budge-Budge	1st ,, 1900 ...	17,982	2,102	11·6

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Presidency Division—*concluded.*	Nadia ...	54	Krishnagar ...	1st November 1864	23,475	6,303	26·8
		55	Santipur ...	11th January 1865	26,703	7,890	29·5
		56	Ranaghat ...	21st September 1864	9,850	2,310	23·4
		57	Nadia ...	1st April 1869 ...	12,480	3,751	30·05
		58	Kushtia ...	1st ,, ,, ...	6,291	1,414	22·4
		59	Kumarkhali ...	1st ,, ,, ...	3,769	1,309	34·7
		60	Meherpur ...	15th ,, ,, ...	5,961	1,365	22·8
		61	Birnagar ...	1st ,, ,, ...	2,654	768	28·9
		62	Chakdah ...	1st May 1886 ...	4,931	1,347	27·3
	Murshidabad	63	Berhampore ...	1st July 1876 ...	26,142	5,687	21·7
		64	Murshidabad ...	1st April 1869 ...	12,669	2,788	22·0
		65	Azimganj ...	1st ,, 1896 ...	12,327	3,235	26·2
		66	Jangipur ...	1st ,, 1869 ...	11,408	2,364	20·7
		67	Kandi ...	1st ,, ,, ...	12,638	2,385	18·8
		68	Dhulian ...	1st July 1909 ...	8,298	1,420	17 1
	Jessore ...	69	Jessore ...	1st August 1864	8,880	1,715	19·3
		70	Kotchandpur ...	1st July 1883 ...	8,077	1,403	17·3
		71	Maheshpur ...	1st April 1869 ...	4,215	949	22·5
	Khulna ...	72	Khulna ...	1st October 1884	12,993	1,942	14·9
		73	Satkhira ...	1st April 1869 ...	10,909	2,003	18·3
		74	Debhatta ...	1st July 1876 ...	5,296	982	18·5
			Divisional Total	.....	757,312	122,635	16·1
Dacca	Dacca ...	75	Dacca ...	August 1864 ...	108,152	12,027	11·1
		76	Narayanganj ...	8th September 1876	27,876	2,469	8·8
	Mymensingh	77	Mymensingh ...	1st April 1869 ...	19,853	2,251	11.3
		78	Muktagacha ...	October 1875 ...	6,555	1,182	18·01
		79	Jamalpur ...	1st April 1869 ...	21,109	2,957	14·0
		80	Sherpur ...	1st ,, ,, ...	15,591	2,208	14·1
		81	Kishorganj ...	1st ,, ,, ...	18,026	2,400	13·3
		82	Bazitpur ...	1st ,, ,, ...	10,833	1,858	17·1
		83	Netrokona ...	1st January 1887	13,740	1,938	14·1
		84	Tangail ...	1st July 1887 ...	16,362	3,022	18·4
	Faridpur ...	85	Faridpur ...	January 1869 ...	13,131	2,321	17·6
		86	Madaripur ...	April 1875	19,073	3,283	17·2
	Bakarganj ...	87	Barisal ...	1st July 1876 ...	22,473	3,210	14·2
		88	Nalchiti ...	1st April 1875 ...	1,953	323	16·5
		89	Jhalakati ...	1st ,, ,, ...	5,979	868	14·5
		90	Pirojpur ...	1st July 1885 ...	11,996	2,452	20·4
		91	Patuakhali ...	1st April 1892 ...	6,217	834	13·4
			Divisional Total	.....	338,919	45,603	13·4
Chittagong.	Chittagong ...	92	Chittagong ...	5th July 1864 ...	28,766	4,968	17·2
		93	Cox's Bazar ...	1st April 1869 ...	4,378	834	19·0
	Tippera ...	94	Comilla ...	30th November 1864	22,692	3,238	14·2
		95	Brahmanbaria	1st August 1868 ...	22,295	3,844	17·2
		96	Chandpur ...	1st October 1897 ...	12,717	1,760	13·8
	Noakhali ...	97	Noakhali ...	1st July 1876 ...	7,009	1,177	16·7
			Divisional Total	.. ...	97,857	15,821	16·1

APPENDIX A—*concluded.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
RAJSHAHI.	Rajshahi ...	98	Rampur-Boalia	21st April 1876 ...	23,406	4,498	19·2
		99	Nator ...	1st „ 1869 ...	8,251	1,908	23·1
	Dinajpur ...	100	Dinajpur ...	1st „ 1869 ...	15,945	3,411	21·4
	Jalpaiguri ...	101	Jalpaiguri ...	1st „ 1885 ...	11,469	1,606	14·0
	Darjeeling ...	102	Darjeeling ...	1st „ 1850 ...	17,027	2,365	13·9
		103	Kurseong ...	1st May 1879 ...	5,580	636	11·4
	Rangpur ...	104	Rangpur ...	1st April 1869 ...	16,429	2,731	16·6
	Bogra ...	105	Bogra ...	1st July 1876 ...	9,113	2,748	30·2
		106	Sherpur ...	1st „ „ ...	4,088	1,130	27·7
	Pabna ...	107	Pabna ...	1st „ 1876 ...	19,274	3,704	19·2
		108	Serajganj ...	1st April 1869 ...	24,777	3,730	15·0
	Malda ...	109	English Bazar	1st „ „ ...	14,322	2,167	15·1
		110	Old Malda ...	1st „ „ ...	3,750	790	21·0
		111	Nawabganj ...	1st Feb. 1903 ...	11,956	2,103	17·6
			Divisional Total	.....	185,387	33,527	18·0
			GRAND TOTAL...	.....	1,974,638	311,654	15·7
			GRAND TOTAL FOR 1911-12	.....	1,968,292	312,338	15·9

APPENDIX B.

Statement showing the results of general elections held in municipalities in the Bengal Presidency during the year 1912-13.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
		BURDWAN DIVISION.					
1	Burdwan ...	Ward No. I ... 1,158	754	61·6	3	4	
		,, II ... 1,127	652	57·8	3	7	
		,, III ... 786	620	78·1	3	4	
		,, IV ... 203	191	94·07	3	4	
		,, V ... 458	401	87·5	3	5	
3	Katwa ...	Ward No. I ... 211	118	55·92	3	5	
		,, II ... 554	176	31·76	3	7	
		,, III ... 62	No poll.	...	2	2	
4	Dainhat ...	Ward No. I ... 82	53	64·6	2	6	
		,, II ... 206	73	35·4	2	7	
		,, III ... 101	63	62·3	2	5	
		,, IV ... 88	22	25·	2	3	
5	Raniganj ...	Ward No. I ... 496	28	5·6	3	6	
		,, II ... 538	435	80·8	3	9	
		,, III ... 215	183	85·1	2	5	
7	Suri ...	Ward No. I ... 135	7	5·18	2	3	
		,, II 128	75	58·59	2	6	
		,, III 75	58	77·33	1	2	
		,, IV 65	30	46·15	1	2	
		,, V 81	...	...	2	2	
		,, VI 133	95	71·42	2	5	
		,, VII 104	31	29·807	1	3	
8	Bankura ...	Ward No. I 234	154	65·8	2	7	
		,, II 119	67	56·3	1	3	
		,, III 214	No poll.	...	2	7	Five candidates withdrew.
		,, IV 259	130	50·1	2	5	
		,, V 259	167	64·4	2	5	
		,, VI 94	52	55·3	1	2	
18	Hooghly-Chinsura	Ward No. I 324	231	71·28	2	9	Ward No. I. Votes were recorded in favour of 4 candidates only.
		,, II 476	476	76·16	2	6	Ward No. II. Votes were recorded in favour of 3 candidates only.
		,, III 702	604	86·03	2	4	Ward No. III. Votes were recorded in favour of 3 candidates only.
		,, IV 476	392	82·35	2	6	Ward No. IV. Votes were recorded in favour of 3 candidates only.
		,, V 679	No poll.	...	2	2	
20	Uttarpara ...	Ward No. I 162	118	72·8	2	4	One candidate withdrew.
		,, II 223	154	69·0	2	3	
		,, III 125	105	84	2	3	
		,, IV 187	No poll.	...	2	3	One of the candidates withdrew.
21	Baidyabati ...	.....	No poll.	...	3	8	Other candidates withdrew.
22	Bhadreswar ...	Ward No. I 342	261	76·3	3	4	
		,, II 231	...	...	2	2	
		,, III 492	275	55·8	2	4	
		,, IV 67	...	...	1	1	
23	Kotrung ...	Ward No. I 172	126	73·3	3	8	
		,, II 270	206	76·4	3	6	One withdrew the previous day and two at an advanced stage of polling.
24	Bansberia ...	Ward No. I 134	78	58·2	1	3	One withdrew on the spot. The contest was keen.
		,, II 190	No poll.	...	1	1	
		,, III 125	116	92·8	2	3	The contest was keen in this ward.
		,, IV 202	164	81·1	2	6	Three withdrew. The contest was very hard.
25	Arambagh ...	Ward No. I 282	...	...	2	2	
		,, II 136	...	...	1	1	
		,, III 80	...	...	1	1	
		,, IV 53	...	...	2	2	
		,, V 95	...	...	1	1	
		,, VI 34	...	...	1	1	
26	Howrah ...	Ward No. I 1,734	788	45·4	2	3	
		,, II 741	423	57·08	1	2	
		,, III 1,418	No poll.	...	3	3	
		,, IV 1,198	866	72·2	2	6	
		,, V 1,916	1,135	59·2	2	4	
		,, VI 3,261	No poll.	...	2	2	
		,, VII 2,005	No poll.	...	2	2	
		,, VIII 2,569	1,806	70·3	3	9	
		,, IX 945	534	56·5	2	10	
		,, X 522	No poll.	...	1	1	

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
	PRESIDENCY DIVISION						
30	Baranagar ...	Ward No. I ... 756	276	36·5	2	3	
		,, II ... 1,408	778	55·2	3	8	
		,, III ... 345	277	80·2	2	3	
		,, IV ... 578	311	53·8	2	3	
32	South Suburban	Ward No. I ... 710	388	54·6	2	3	
		,, II ... 218	119	54·5	1	2	
		,, III ... 223	No poll	...	1	...	
		,, IV ... 235	167	71·06	1	6	
		,, V ... 306	179	58·4	1	3	
		,, VI ... 96	No poll	...	1	...	
35	Rajpur ...	Ward No. I ... 738	567	76·8	4	10	
		,, II ... 314	No poll	...	2	...	
		,, III ... 321	,,	...	3	...	
		,, IV ... 149	35	23·4	1	3	
		,, V ... 314	175	55·7	2	7	
36	Baruipur ...	Ward No. I ... 167	No poll	...	1	...	
		,, II ... 97	,,	...	1	...	
		,, III ... 73	,,	...	1	...	
		,, IV ... 46	,,	...	1	...	
		,, V ... 115	,,	...	1	...	
		,, VI ... 59	,,	...	1	...	
38	South Dum-Dum	Ward No. I ... 346	No poll	...	2	...	
		,, II ... 302	,,	...	2	...	
		,, III ... 215	,,	...	2	...	
39	North Dum-Dum	Ward No. I ... 173	147	84·9	3	4	
		,, II ... 426	No poll	...	3	...	
40	South Barrackpore.	Ward No. I ... 155	93	60·0	1	2	
		,, II ... 187	No poll	...	1	...	
		,, III ... 172	,,	...	1	...	
		,, IV ... 142	116	81·6	1	2	
		,, V ... 146	No poll	...	1	...	
		,, VI ... 171	,,	...	1	...	
		,, VII ... 117	,,	...	1	...	
		,, VIII ... 128	68	53·1	1	2	
41	Panihati ...	Ward No. I ... 317	No poll	...	1	...	
		,, II ... 172	,,	...	1	...	
		,, III ... 333	,,	...	1	...	
		,, IV ... 219	128	58·4	1	2	
		,, V ... 71	No poll	...	1	...	
		,, VI ... 173	123	71·1	1	2	
		,, VII ... 101	No poll	...	1	...	
43	North Barrackpore.	Ward No. I ... 140	No poll	...	1	1	
		,, II ... 181	144	79·5	1	2	
		,, III ... 216	175	81·01	2	3	
		,, IV ... 152	83	54·6	1	2	
		,, V ... 94	62	65·9	1	2	
		,, VI ... 98	76	77·5	1	2	
		,, VII ... 116	75	64·6	1	2	
		,, VIII ... 141	104	73·7	1	2	
		,, IX ... 92	No poll	...	1	1	
45	Barasat ...	Ward No. I ... 179	No poll	...	3	...	
		,, II ... 197	141	71·6	2	3	
		,, III ... 139	No poll	...	2	...	
		,, IV ... 121	,,	...	2	...	
		,, V ... 148	,,	...	3	...	
46	Naihati ...	Ward No. I ... 563	No poll	...	2	...	
		,, II ... 532	,,	...	2	...	
		,, III ... 2,451	,,	...	2	...	
47	Halisahar ...	Ward No. I ... 211	No poll	...	2	...	
		,, II ... 248	136	54·3	2	3	
		,, III ... 360	186	51·6	2	5	
		,, IV ... 450	216	48·	2	3	
49	Gobardanga ...	Ward No. I ... 94	No poll	...	1	...	
		,, II ... 155	,,	...	1	...	
		,, III ... 113	,,	...	1	...	
		,, IV ... 195	,,	...	1	...	
		,, V ... 46	,,	...	1	...	
		,, VI ... 69	,,	...	1	...	
50	Basirhat ...	Ward No. I ... 119	No poll	...	1	...	
		,, II ... 51	,,	...	1	...	
		,, III ... 101	,,	...	1	...	
		,, IV ... 242	,,	...	1	...	
		,, V ... 214	,,	...	1	...	
		,, VI ... 114	48	42·1	1	2	
		,, VII ... 125	No poll	...	1	...	
		,, VIII ... 57	25	43·8	1	2	
		,, IX ... 46	No poll	...	1	...	
		,, X ... 24	18	75·	1	2	
52	Taki	Ward No. I ... 96	45	46·8	2	5	
		,, II ... 153	64	41·8	2	5	
		,, III ... 76	No poll		1	1	
		,, IV ... 107	73	68·2	1	2	
54	Krishnagar ...	Ward No. I ... 1,155	855	74·02	4	6	
		,, II ... 874	418	47·8	3	5	
		,, III ... 485	138	28·46	2	4	
		,, IV ... 653	No poll	...	3	4*	* One withdrew.
		,, V ... 499	343	·7	2	3	

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters to the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
		PRESIDENCY DIVISION—*concluded.*					
56	Ranaghat ...	Ward No. I ... 110	No poll	...	2	...	
		,, II ... 113	,,	...	2	...	
		,, III ... 187	131	70·05	2	3	
		,, IV ... 199	No poll	...	2	...	
		,, V ... 126	,,	...	2	...	
		,, VI ... 106	,,	...	2	...	
58	Kushtia	Ward No. I ... 83	49	59·03	2	6	
		,, II ... 97	42	43·3	2	4	
		,, III ... 116	82	70·6	2	5	
		,, IV ... 234	No poll	...	2	6	
59	Kumarkhali ...	Ward No. I ... 123	No poll	...	2	6	Four withdrew.
		,, II ... 150	122	81·3	3	4	
		,, III ... 156	85	54·4	2	5	Two withdrew.
		,, IV ... 38	No poll	...	1	1	
		,, V ... 158	104	65·8	2	4	One withdrew
60	Meherpur ...	Ward No. I ... 69	No poll	...	1	...	
		,, II ... 64	,,	...	1	...	
		,, III ... 68	,,	...	1	...	
		,, IV ... 31	,,	...	1	...	
		,, V ... 73	,,	...	1	...	
		,, VI ... 57	,,	...	1	...	
61	Birnagar ...	Ward No. I ... 139	No poll	...	3	...	
		,, II ... 127	,,	...	2	...	
		,, III ... 80	,,	...	2	...	
		,, IV ... 84	,,	...	1	...	
63	Berhampore ...	Ward No. I ... 626	329	52·5	3	5	
		,, II ... 30	...	...	1	1	
		,, III ... 919	491	53·4	5	7	
		,, IV ... 560	...	...	4	9	
		,, V ... 314	239	76·1	3	5	
		,, VI ... 123	No poll	...	1	1	
64	Murshidabad ...	Ward No. I ... 1,261	685	54·3	6	10	
		,, II ... 251	188	74·9	2	7	
		,, III ... 260	216	83·1	2	4	
66	Jangipur ...	Ward No. I ... 96	68	70·5	2	4	
		,, II ... 112	78	69·6	2	6	
		,, III ... 88	59	67·	2	4	
		,, IV ... 127	70	59·8	2	4	
		,, V ... 96	72	75·	2	5	
		,, VI ... 113	78	69·	2		
67	Kandi	Ward No. I ... 309	223	72·1	2	5	
		,, II ... 163	No poll	...	2	2	
		,, III ... 130	,,	...	1	1	
		,, IV ... 62	49	79·	1	2	
		,, V ... 48	No poll	...	1	1	
70	Kotchandpur ...	Ward No. I ... 224	,,	...	2	2	
		,, II ... 234	121	51·7	3	5	
		,, III ... 40	No poll	...	1°	1	° The election in Ward No. III failed as there was only one candidate and his candidature was vitiated by some irregularities in his application. The vacancy was filled up by nomination under section 16 of the Municipal Act.
71	Maheshpur ...	Ward No. I ... 106	26	24·5	2	3	
		,, II ... 92	36	39·1	3	6	
		,, III ... 93	65	70·	3	7	
		,, IV ... 150	22	14·6	2	3	
72	Khulna	Ward No. I ... 127	103	81·1	2	6	3 withdrew.
		,, II ... 361	286	79·2	3	12	7 ditto.
		,, III ... 144	36	25·	2	4	1 was absent.
		,, IV ... 204	128	62·7	2	5	2 withdrew.
		,, V ... 127	81	63·7	1	3	1 ditto.
73	Satkhira ...	Ward No. I ... 308	No poll	...	2	2	
		,, II ... 145	,,	...	1	1	
		,, III ... 111	,,	...	1	1	
		,, IV ... 108	,,	...	1	1	
		,, V ... 191	,,	...	1	1	
		,, VI ... 142	,,	...	1	1	
		,, VII ... 233	,,	...	1	1	
74	Debhatta° ...	Ward No. I ... 89	53	59·5	1	1	° Though the poll was held during the year 1912-13, the new Board was not formed till the 26th April 1913.
		,, II ... 42	20	47·6	1	1	
		,, III ... 22	16	72·7	1	1	
		,, IV ... 55	40	72·7	1	2	
		,, V ... 43	30	69·7	1	2	
		,, VI ... 27	No poll	...	1	...	
		,, VII ... 64	,,	...	1	...	
		,, VIII ... 37	30	81·8	1	3	
		DACCA DIVISION.					
75	Dacca ...	Ward No. I 1,539	...	...	3	...	Number of candidates not given. It is reported that there was a hot contest in ward No. VI.
		,, II 349	...	...	2	...	
		,, III 2,300	29·1	...	2	...	
		,, IV 1,111	...	...	2	...	
		,, V 826	...	...	2	...	
		,, VI 723	25·2	...	1	...	
		,, VII 724	...	...	2	...	
76	Narayanganj ...	Ward No. I 829	379	45·4	2	6	Contest was keen.
		,, II 1,184	No poll	...	3	5	Two candidates withdrew.
		,, III 650	,,	...	3	3	

APPENDIX B—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in succession.	REMARKS.
1	2	3	4	5	6	7	8
		DACCA DIVISION—*concluded.*					
77	Mymensingh ...	Ward No. I 63	No poll	...	2	2	
		,, II 237	110	46·4	3	6	Two candidates withdrew; the contest was keen.
		,, III 160	4	2·5	2	3	One candidate withdrew after some votes were taken.
		,, IV 506	158	31·02	3	5	Two candidates withdrew after some votes were taken.
		,, V 157	102	64·9	2	5	The contest was very hard.
78	Muktagacha ...	 470	No poll	...	6	6	
79	Jamalpur ...	Ward No. I 1,021	522	51·1	2	4	Keenly contested.
		,, II 153	62	40·5	1	3	Ditto.
		,, III 204	96	47·05	3	7	
		,, IV 198	72	37·3	2	4	
		,, V 101	29	28·7	1	5	
		,, VI 317	58	18·2	1	3	
80	Shorpur ...	Ward No. I 252	No poll	...	2	2	
		,, II 280	,,	...	2	2	
		,, III 217	,,	...	2	2	
		,, IV 268	,,	...	2	2	
81	Kishoreganj ...	Ward No. I 303	29	9·57	3	4	
		,, II 146	51	34·91	2	3	
		,, III 363	215	59·22	3	7	
		,, IV 66	No poll	...	2	2	
		,, V 65	,,	...	1	1	
82	Razitpur ...	Ward No. I 304	239	78·0	2	7	
		,, II 132	No poll	...	2	2	
		,, III 174	,,	...	2	2	
84	Tangail ...	Ward No. I 398	167	41·9	5	11	Four withdrew. Contest very keen.
		,, II 59	20	33·8	1	3	
		,, III 173	112	64·7	2	4	
		,, IV 151	No poll	...	2	2	
85	Faridpur ...	Ward No. I 353	244	69·1	3	7	
		,, II 211	152	72·02	2	3	
		,, III 107	85	79·4	2	3	
		,, IV 192	93	61·1	2	4	
		,, V 154	112	72·7	3	5	
86	Madaripur ...	Ward No. I 393	234	59·54	1	3	No vote recorded on behalf of one. Contest was keen between the other two.
		,, II 158	113	71·51	1	6	Four withdrew.
		,, III 256	147	57·42	2	5	No vote was recorded on behalf of two.
		,, IV 72	24	33·33	1	1	Uncontested.
		,, V 121	33	27·27	1	2	No vote was recorded on behalf of one.
		,, VI 104	84	80·76	1	3	Contest was keen.
		,, VII 51	31	60·78	1	1	Uncontested.
		CHITTAGON DIVISION.					
92	Chittagong ...	Ward A 520	302	50·0	2	4	
		,, B 836	411	49·1	3	4	
		,, C 885	278	31·4	3	5	Two withdrew before the poll closed.
		,, D 975	730	74·8	2	7	One withdrew.
		,, E 468	305	65·1	1	2	One withdrew during the polling.
94	Comilla ...	Ward A 621	391	62·9	4	13	Three withdrew.
		,, B 521	273	52·3	3	13	Four ditto.
		,, C 312	212	67·9	2	8	Three ditto.
95	Brahmanbaria ...	,, D 370	248	67·0	3	10	Two ditto.
		Ward No. I 374	421	48·1	2	9	Five withdrew before polling.
		,, II 466	238	51·0	2	3	The contest was keen.
		,, III 310	186	60·0	2	6	Ditto.
		,, IV 258	40	15·5	2	4	Two withdrew.
97	Noakhali ...	Taltala Ward I ... 148	104	70·2	2	3	
		Fakirtola ,, II ... 88	44	5·0	1	2	
		Burrabazar,, III ... 209	121	57·8	2	5	
		Circuit-house IV ... 136	No poll	...	1	2	One withdrew.
		Kalitara ,, V ... 205	,,	...	2	2	
		RAJSHAHI DIVISION.					
98	Rampur-Boalia...	No. I 443	329	74·3	4	10	Three withdrew.
		,, II 332	240	72·3	3	9	Ditto.
		,, III 186	133	71·4	2	8	Ditto.
		,, IV 352	280	79·5	2	6	Two withdrew.
		,, V 177	153	86·4	1	4	Ditto.
		,, VI 90	66	73·3	1	3	One withdrew.
		,, VII 139	103	74·1	1	7	Three withdrew.
							The election was very hotly contested in all the wards except No. VI.
100	Dinajpur ...	Ward A 395	276	69·9	3	13	Contest was very keen amongst five.
		,, B 598	437	73·0	3	12	Three withdrew.
		,, C 295	230	77·9	1	5	One withdrew.
		,, D 393	No poll	...	2	6	Four withdrew.
		,, E 414	300	72·5	1	6	Three withdrew.
103	Kurseong ...		438	No poll	...	8	...	Only 3 candidates came forward for election. The other vacancies to be filled by Government under section 16 of the Bengal Municipal Act.

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in the Bengal Presidency, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1912-13.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	BURDWAN DIVISION.			Rs. A. P.	Rs. A. P.	
1	Burdwan ...	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	.....	778 0 0	
		Water rate	At the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent. generally within the water-supply area.	.....	501 0 0	Decrease is due to the reduction of assessment on railway holdings.
		Latrine fees	At the rate of 3¾ per cent. on the annual value of holdings.	.....	635 0 0	
2	Kalna	Tax on persons ...	At annas 12 per cent. on the annual income.	145 6 6	.....	Increase is due to the revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on the annual value of holdings.			
		Latrines fees	According to scale fixed by the Commissioners up to Rs. 96 and above Rs. 96 at 6¼ per cent. on the annual value of holdings.	20 15 0	.....	Increase is due to the increase in the number of privies.
3	Katwa	Tax on persons ...	At Re. 1 per cent. on annual income	453 0 0	.....	Owing to the increase of the rate from As. 12 to Re. 1.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to the annual value of holdings.	42 15 6	.....	
4	Dainhat	Tax on persons ...	At the rate of As. 14 per cent. on income.	.....	.....	The general revision of assessment was made during the year, but it takes effect from the year 1913-14.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ...	At 5 per cent. on the annual value of holdings.			
5	Raniganj... ...	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	20 2 3	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 1⅞ per cent. on the annual value of holdings.	6 4 9	.....	
6	Asansol	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine fees	At 3¾ per cent. on the annual value of holdings.			
7	Suri	Tax on persons ...	At Re. 1-6 per cent. per month on income of above Rs. 30 per month and Re. 1-1 on income up to Rs. 30 per month.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	Valuation. Rs. Rs. — Quarterly tax. Rs. A. From 1 to 12 ... 0 1 Above 12 ,, 24 ... 0 3 ,, 24 ,, 30 ... 0 6 ,, 30 ,, 36 ... 0 9 ,, 36 ,, 48 ... 0 12 ,, 48 ,, 60 ... 0 15 ,, 60 ,, 72 ... 1 2 ,, 72 ,, 84 ... 1 5 ,, 84 ,, 100 ... 1 8 ,, 100 for every Rs. 25 annas 4 per quarter.	947 0 0	.....	The revision of latrine tax was made during 1911-12, but given effect to from the beginning of the year 1912-13, the rate being increased by annas 2 in the rupee in the case of holdings which have to pay Re. 1 and downwards per quarter, and by annas 4 in the rupee in the case of holdings having to pay more than Re. 1 per quarter. It resulted in an increase of Rs. 947 per annum.
8	Bankura	Tax on persons ...	Rs. 1½ per cent. per month	.....	.....	The assessments were revised during the year 1911-12 and brought into force from the commencement of 1912-13.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	Valuation. Rs. Rs. — Annual fees. Rs. A. From 1 to 25 (with privy) ... 3 0 ,, 26 ,, 30 (ditto) ... 4 0 ,, 31 ,, 60 (with or without privy). 6 0 ,, 61 ,, 90 (ditto) ... 7 8			

APPENDIX C—*continued.*

Serial number Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	BURDWAN DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
8	Bankura—*concld.*	Latrine fees—*concld.*	Valuation. Annual fees. Rs. Rs. Rs. A. From 91 to 120 (with or without privy.) 9 8 „ 121 „ 150 „ 12 0 „ 151 „ 200 „ 16 0 „ 201 „ 250 „ 20 0 „ 251 „ 300 „ 24 0 „ 301 „ 400 „ 28 0 „ 401 „ 500 „ 32 0 „ 501 „ 600 „ 34 0 „ 601 „ and upwards 36 0			
9	Vishnupur ...	Tax on persons ...	At 1½ per cent. per month... ... Government and other public buildings are assessed at not more than 6½ per cent. on their annual value.	161 2 9	.....	
		Latrine fees ...	At 3 when the annual value of holdings is Rs. 25 and 6 pies per rupee on the annual value of holdings exceeding Rs. 25, in addition to Rs. 3 above referred to.	490 4 9	.....	
10	Sonamukhi ...	Tax on persons ...	At 2 per cent. per month ... Government and other buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
11	Midnapore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	431 0 0	.....	Increase due to assessment of new and improved holdings. There was a general revision of assessment towards the end of the year which was not, however, given effect to during the year.
		Latrine fees ...	Ditto ditto ...	522 0 0	.....	Increase due to assessment of new and improved holdings.
12	Tamluk ...	Tax on persons ...	At 12 annas per cent. ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	The tax on persons has been raised from 12 annas to 1 rupee per cent. and both the tax on persons and latrine rate have been revised towards the end of the year under report. All those revised taxes have come into effect from beginning of the year 1913-14.
		Latrine fees ...	According to the scale of fees sanctioned by the Municipal Commissioners.	35 0 0	.....	
13	Ghatal	Tax on persons ...	At 1¼ per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	There was a general revision in the existing assessment in the month of March last which resulted in an increase of Rs. 174. The revised assessment will take effect from the beginning of 1913-14.
14	Chandrakona ...	Ditto ...	1 per cent. according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	4 0 0	.....	
15	Ramjibanpore ...	Ditto ...	At annas 12 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	109 0 0	.....	Due to general revision of assessment made during the year.
16	Khirpai	Ditto ...	At 1½ per cent. on annual income ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	68 0 0	.....	Ditto ditto.
17	Kharar	Ditto ...	1 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	60 0 0	Due to partial revision of assessment.
18	Hooghly-Chinsura	Rate on holdings ...	7½ per cent.	137 10 3	.....	The increase is on account of new and improved holdings.
		Latrine fees ...	Ditto	62 6 0	.....	
19	Serampore ...	Rate on holdings ...	7½ per cent. on the annual value of the holdings.	641 0 0	.....	On account of new and improved holdings.
		Latrine fees	For holdings valued from Rs. 6 to Rs. 20 per year, annas 12 per annum from Rs. 21 to Rs. 37-8, Re. 1-8 per annum. From holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	314 0 0	.....	Ditto ditto.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concluded.*			Rs. A. P.	Rs. A. P.	
20	Uttarpara	Rate on holdings Latrine fees	At 7½ per cent. on the annual value of holdings. At 4½ per cent. on the annual value of holdings.	927 0 0	.....	Due to general revision of assessment.
21	Baidyabati	Rate on holdings Latrine fees	At 6 per cent. on the annual value of holdings. Ditto ditto	42 10 9 44 15 3	....	Increase is due to new and improved holdings.
22	Bhadreswar	Rate on holdings in Wards Nos. I, II, and III. Tax on persons in Ward No. IV. Latrine fees	At 6¼ per cent. on the annual value of holdings. There is no fixed rate, but generally 7 per cent. on the annual income. No fixed rate; but generally at 4-11 per cent. on the annual value of domestic holdings and Rs. 9-6 per cent. on the annual value of the coolie lines.	..... 45 6 0	33 11 0 ..... 593 10 9	Decrease due to remission in respect of demolished holdings, Increase due to assessment of the new and improved holdings. Decrease chiefly due to remissions granted in Ward No. 71 (Gourhati) where Part IX was lately extended.
23	Kotrung	Rate on holdings Latrine fees (in vogue in part of Ward No. I and in the whole of Ward No. II.)	At 6¼ per cent. on the annual value of holdings. At 3½ per cent. on the annual value of holdings.	....	....	
24	Bansberia	Tax on persons	As Rs. 1-8 per cent. on the annual income Government and other public holdings are assessed at 7½ per cent. on their annual value.	.....	101 0 0	Due to the reduction of taxes.
25	Arambagh	Tax on persons	At annas 12 per cent. ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	49 2 6	.....	Due to general revision of assessment.
26	Howrah	Rate on holdings Lighting rate Latrine fees Water rate	At 7½ per cent. ... ... At 3 per cent. ... ... According to revised scale 5 and 6 per cent. Ditto ditto	36,010 12 0 17,929 4 6 9,278 3 3 28,165 8 9	.....	Increase resulted from assessment of new and improved holdings as well as general revision of assessment of Wards No. IV and VIII.
27	Bally	Rate on holdings Latrine fees	At 7½ per cent.	6,151 0 0	.....	Increase was due to the general revision of assessment and to the enforcement of the provisions of Part IX of the Bengal Municipal Act to the rest of the area of the municipality where the said part was not in force, and also to the coming into existence of some new holdings.
	Presidency Division.					
28	Cossipore-Chitpur	Rate on holdings Latrine fees Water rate Lighting rate	At 7½ per cent. on the annual value of holdings. According to a scale ... ... At 4 per cent. on the annual value of holdings. At 3 per cent. on the annual value of holdings.	116 12 6 111 4 0 61 3 0 43 10 0	.....	The increase is due to partial revision of assessment.
29	Maniktala	Rate on holdings Latrine fees Water rate Lighting rate	At 7½ per cent. on the annual value of holdings. According to a scale ... ... At 5 per cent. on the annual value of holdings having no filtered water connections and at 7 per cent. on the annual value of holdings having filtered water connections. At 3 per cent. on the annual value of holdings.	967 3 3 157 12 0 3,138 3 3 517 8 3	.....	Due to assessment of new and improved holdings.
30	Baranagar	Rate on holdings Latrine fees	At 6½ per cent. on the annual value of holdings. According to a scale	135 15 0 115 13 0	.....	Due to partial revision of assessment.
31	Kamarhati	Rate on holdings Latrine fees	At 6½ per cent. on the annual value of holdings. According to a scale	443 4 9 77 12 6	.....	Ditto ditto.
32	South Suburban	Rate on holdings Latrine fees Water rate	At 7½ per cent. on the annual value of holdings. According to a scale ... ... At 3 per cent. on the annual value of holdings.			
33	Tollygunj	Rate on holdings Latrine fees Water rate	At 7½ per cent. on the annual value of holdings. According to a scale ... ... At 5½ per cent. on the annual value of holdings within 400 feet from the nearest hydrant and 4½ per cent. beyond 400 feet but within 1,000 feet from the hydrant.	40 4 9 70 5 9 353 0 9	.....	Due to assessment of new and improved holdings.
34	Garden Reach	Rate on holdings Latrine fees Water rate	At 7½ per cent. on the annual value of holdings. According to a scale ... ... At 3½ per cent. on the annual value of holdings.			

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
35	Rajpur	Tax on persons ...	From As. 10 to Re. 1 according to the circumstances of the assessees.	1,248 12 0	.....	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	103 14 0		
36	Baruipur ...	Tax on persons	Generally at 1 per cent. on the annual income of assessees.	192 4 6	.....	Due to revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	21 8 0		
		Latrine fees	At 3 per cent. on the annual value of holdings.	187 5 6		
37	Jainagar ...	Tax on persons ...	By apportionment having regard to the circumstances of the assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 1½ per cent. on the annual value of holdings.			
38	South Dum-Dum	Rate on holdings (in Ward No. 11f.)	At 5 per cent. on the annual value of holdings.	35 5 9	.....	Due to partial revision of assessment.
		Tax on persons (in Wards Nos. 1 and 11).	At 1 per cent. on the annual income of assessees.	11 12 0		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	92 7 7		
		Latrine fees	According to a scale	18 9 0		
		Water rate	At 2 to 4 per cent. on the annual value of holdings.	106 10 2		
39	North Dum-Dum	Tax on persons ...	At As. 12 per cent. on the annual income of assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 3 per cent. on the annual value of holdings.			
40	South Barrackpore	Rate on holdings (in Musalmanpara ward).	At 5 per cent. on the annual value of holdings.	20 0 0	.....	Due to revision of assessment.
		Tax on persons ...	At As. 12 per cent. on the annual income of assessees.	970 0 0		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.	360 0 0		
41	Panihati	Tax on persons ...	At As. 12 per cent. on the annual income of assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7 per cent. on the annual value of holdings.			
42	Titagarh	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	260 7 9	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 5½ per cent. on the annual value of holdings, and at 9 pies per head per month in cooly lines.	321 11 0		
43	North Barrackpore.	Tax on persons ...	At As. 10 per cent. of income.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 10 per cent. on the annual value of holdings.			
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	.....	264 2 9	
		Latrine fees	At 1 anna 3 pies per head (adult) of population per mensem in case of residential houses and As. 2 per compartment per month in case of cooly lines.			
45	Barasat ...	Tax on persons ...	At the uniform rate of As. 13 per hundred rupees of income.	.....	4 15 6	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7 per cent. on the annual value of holdings.			
	Naihati	Tax on persons ...	At Re. 1-2 per quarter on a monthly income of Rs. 100.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 5 per cent. on the annual value of holdings.			
47	Halisahar	Tax on persons ...	At Re. 1-14 per quarter on a monthly income of Rs. 100.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 5 per cent. on the annual value of holdings.			
48	Bhatpara ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	984 12 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of holdings.	589 0 0		

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR: Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
49	Gobardanga ...	Tax on persons ...	At 12 annas per cent. on the annual income of assessees.	14 0 0	.....	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
50	Basirhat	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	625 4 0	...	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent on their annual value.	16 0 0	.....	
		Latrine fees	At 7½ per cent on the annual value of holdings.	175 0 0		
51	Baduria	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	19 9 0	.....	Ditto ditto.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to a scale	9 4 0		
52	Taki	Tax on persons ...	At one per cent. on the annual income of assessees.	913 0 0	.....	Ditto ditto.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
53	Budge-Budge ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees	Ditto ditto.			
54	Krishnagar ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	130 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	According to a sliding scale on the valuation of holdings.	109 0 0		
55	Santipur	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	203 0 0	.....	Ditto ditto.
		Latrine fees	At 6 per cent. on the annual value of holdings.	165 0 0		
56	Ranaghat ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	4 0 0	.....	Ditto ditto.
		Latrine fees	At 5½ per cent. on the annual value of holdings.	.....	6 0 0	Due to remission of latrine fees of certain holdings used as shops.
57	Nadia	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	.....	37 0 0	Due to remissions.
		Latrine fees	Ditto ditto. ...	.....	9 0 0	
58	Kushtia	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	91 0 0	.....	Due to revision of assessment.
		Latrine fees	At 4½ ditto ditto ...	40 0 0		
59	Kumarkhali ...	Tax on persons... ...	No fixed rate; according to circumstances and property.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 8½ per cent. on the annual value of holdings	.....	.....	
60	Meherpur	Tax on persons... ...	According to circumstances and property. No fixed rate.	.....	34 0 0	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
61	Birnagar	Ditto	Ditto ditto. ...	51 0 0	.....	Due to revision of assessment.
62	Chakdah	Ditto	Ditto ditto ...	.....	.....	
63	Berhampore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings	129 13 6	.....	Due to partial revision of assessment.
		Water-rate	At 7½ per cent. on the valuation of holdings situated near hydrants and 6 per cent. on the valuation of holdings in lanes where there are no hydrants close by.	136 8 8		
		Latrine fees	According to a scale	144 12 9		
64	Murshidabad ...	Tax on persons... ...	At 1 per cent. on income	.....	395 3 6	Due to revision of assessment.
			Government and other buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to a scale	138 3 0	.....	Ditto ditto.
65	Azimganj... ...	Tax on persons... ...	At one per cent. on income	620 3 3	.....	Due to general revision of assessment.
		Latrine fees	At 5 per cent. on the annual value of holdings.	459 15 6		
66	Jangipur	Tax on persons... ...	At 1 per cent. on income	180 2 3	.....	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 11 pies per rupee on the annual value of holdings.	43 1 6		

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division—*concluded.*			Rs. A. P.	Rs. A. P.	
67	Kandi	Tax on persons... ...	At 1 per cent. on income ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	36 9 9	.....	Due to partial revision of assessment.
		Latrine fees	At As. 11 per hundred on the annual value of holdings.	43 15 6		
68	Dhulian	Tax on persons... ...	According to circumstances and property, generally at 1 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	625 7 0	Due to general revision of assessment.
69	Jessore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	284 10 9	.....	Due to partial revision.
		Latrine fees	According to a scale varying from Re. 1 to Rs. 50 per annum.	169 10 0	.....	
70	Kotchandpur ...	Tax on persons... ...	At Re. 1-4 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	1,100 15 3	.....	Due to enhancement of rate on persons from Re. 1 to Re. 1-4.
		Latrine fees	At Rs. 3-12 per cent. on the annual value of holdings.	.....	19 8 9	Due to desertion.
71	Maheshpur... ..	Tax on persons... ...	At Re. 1-8 per cent. on annual income	180 5 0	.....	Due to general revision of assessment.
72	Khulna	Tax on persons... ...	No fixed rate, generally at Re. 1-2 per cent. on income. Government and other public buildings are assessed at 7½ per cent. on the annual value.	1,966 0 0	.....	Due to general revision of assessment and enhancement of the rate from Re. 1 to Re. 1-2 per cent. on income.
		Latrine fees	At 12 per cent. on the annual value of holdings.			
73	Satkhira	Tax on persons... ...	At Re. 1 per cent. on annual income.	.....	26 3 0	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on the annual value.	.....	.....	
		Latrine fees	At 12 per cent. on the annual value of holdings.	12 12 0	.....	
74	Debhatta	Tax on persons... ...	At Re. 1 per cent. on annual income ...	.....	234 1 9	Due to remission of taxes.
	Dacca Division.					
75	Dacca ...	Rate on holdings ...	At 10 per cent. on the annual value of holdings.	1,028 0 0	.....	The increase is due to increase on account of new buildings, additions to buildings, etc.
		Latrine fees	On the annual value of holdings at the following rates :—	15 0 0		

Value. From— Rs. A.	To— Rs. A.	Quarterly tax. Rs. A. P.
6 4	11 4	0 3 9
12 8	23 12	0 7 6
25 0	35 0	0 11 3
36 4	47 8	0 14 3
48 12	71 4	1 1 3
72 8	95 0	1 5 0
96 4	120 0	1 8 0
121 4	143 12	1 11 0
145 0	167 8	1 14 0
168 12	191 4	2 1 0
192 8	215 0	2 4 9
216 4	240 0	2 7 9
241 4	287 8	2 11 9
288 12	335 0	2 15 9
336 4	383 12	3 3 9
385 0	431 4	3 8 6
432 8	480 0	3 12 6
481 4	575 0	4 4 6
576 4	671 4	4 12 6
672 8	767 8	5 4 6
768 12	863 12	5 14 0
865 0	960 0	6 6 0
961 4	1,055 0	6 14 0
1,056 4	1,151 4	7 6 0
1,152 8	1,247 8	7 14 0
1,248 12	1,440 0	8 14 0
1,441 4	1,631 4	9 14 0
1,632 8	1,823 12	10 14 0
1,825 0	2,015 0	11 14 0
2,016 4	2,207 8	12 14 0
2,208 12	2,400 0	13 14 0
2,401 4	2,880 0	16 6 0
2,881 4	2,963 12	16 14 0
2,965 0	6,720 0	36 6 0
6,721 4	11,520 0	61 6 0
		or upwards

		Water-rates	At 2 per cent. on the annual value of holdings without house connections but at 5 per cent. on those having house connection.	1,788	.....	The increase is due to increase of house connections during the year.

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR—		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	DACCA DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
		Rate on holdings ...	At 6¼ per cent.	.....	5 0 0	Due to remission granted for holdings burnt by an outbreak of fire in four localities.
		Latrine fees	On a scale sanctioned by Government as below :—	251 0 0	... ..	Due to assessment of new and improved holdings.
			Exceeding. Not exceeding. Fees payable per annum Rs. Rs. Rs. A. ... 18 1 8 18 24 2 0 24 30 3 0 30 36 4 0 36 48 5 0 48 60 6 0 60 72 7 0 72 84 8 0 84 96 9 0 96 120 10 0 120 150 11 0 150 200 12 0 200 250 13 0 250 300 14 0 300 350 15 0 350 400 16 0 400 450 17 0 450 500 18 0 500 600 20 0 600 700 22 0 700 800 24 0 800 900 26 0 900 1,000 28 0 1,250 1,500 32 8 1,500 1,750 35 0 1,750 2,000 37 0 2,000 2,500 50 0 2,500 3,000 60 0 3,000 4,000 75 0 4,000 5,000 90 0 5,000 6,000 100 0 and so forth, at Rs. 10 per thousand.		
76	Narayanganj ...	Water-rate	At 6 per cent.	.....	44 0 0	Due to remission granted for holdings burnt by an outbreak of fire in four localities.
77	Mymensingh ...	Tax on persons ...	At As. 12 per cent. on the annual income according to circumstances and properties. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	302 0 0	Due to partial remission.
		Latrine fees	At 5 per cent. on the annual value of holdings.	269 11 0	.....	Intermediate assessment.
		Water-rate	At 6¼ and 5½ per cent. on the annual value of holdings according to distances from the nearest hydrant.	423 10 6	.....	Ditto.
78	Muktagacha ...	Tax on persons ...	According to circumstances and property at As. 8 per cent. on the income (maximum Rs. 84 and minimum As. 6 only.) Government and other public buildings are assessed at 7½ per cent. on their annual value.	76 12 0	.....	Due to general revision of assessment.
		Latrine fees	At 7½ per cent. per annum on the annual value of buildings.	174 2 0	.....	Ditto it
79	Jamalpur ...	Tax on persons ...	According to circumstances and property at the rate of As. 12 per cent. on the annual income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	2,391 6 0	.....	The general revision of assessment made at the close of 1912-13, took effect from 1st April 1913.
		Latrine fees	At 7½ per cent. on the annual value of buildings.	190 12 0	.....	
80	Sherpur ...	Tax on persons ...	According to circumstances and property at Re. 1 per cent. on the annual income (maximum Rs. 84 and minimum As. 6.) Government and other public buildings are assessed at 7½ per cent. on their annual value.	2 11 6	.....	Due to partial revision of assessment.
		Latrine fees	At 6 per cent. on the annual value of holdings.	.....	42 0 6	Due to remission.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Dacca Division—*continued.*			½ Rs. A. P.	Rs. A. P.	
81	Kishorganj	Tax on persons	At the rate of As. 15 per cent. on the income (maximum Rs. 84 and minimum As. 9 only).	13 13 0	.....	Due to partial revision.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.	30 5 9	.....	Ditto.
82	Baxitpur	Tax on persons	According to the property and the circumstances of the assessee (maximum Rs. 84 and minimum As. 6).	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value of holdings.			
		Latrine fees	At 7½ per cent. on the annual value of holdings.	.....	.....	
83	Netrokona	Tax on persons	At the rate of annas 14 per cent. on the income (maximum Rs. 84 and minimum annas 7).			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	144 0 0	.....	Due to partial revision.
84	Tangail	Tax on persons	At annas 15 per cent. on the annual income.	1,887 5 0	.....	Due to revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.	304 15 0	.....	Ditto.
85	Faridpur	Tax on persons	At annas 12 per cent. on the annual income.	567 0 0	.....	Increase is due to general revision of assessment
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	On the annual value of holdings at the rate as follows:—	957 0 0	.....	Ditto. ditto.
			Valuation. Exceeding. Not exceeding. Quarterly.			
			Rs. Rs. Rs. A.			
			... 10 0 4			
			10 20 0 8			
			20 25 0 12			
			25 30 1 0			
			30 33 1 4			
			33 40 1 8			
			40 54 1 14			
			54 72 2 8			
			72 84 3 0			
			84 100 3 8			
			100 144 3 12			
			144 180 4 4			
			180 200 4 8			
			200 300 5 0			
			300 400 5 12			
			400 500 6 8			
			500 and upwards 7 8			
86	Madaripur	Tax on persons	At annas 12 per cent. on annual income.	1,478 5 3	.....	The increase is due to the general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	250 3 3	.....	The increase is due to the assessment of some new and improved holdings.
87	Barisal	Tax on persons	At annas 8 per cent. on the income according to circumstances and property.	.....	170 0 0	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.		.....	
		Latrine fees	On the annual value of holdings at the following rate:—	169 0 0		
			Value not exceeding— Rs. Rs. A. per annum.			
			12 at 1 12 ,,			
			25 ,, 2 8 ,,			
			50 ,, 4 0 ,,			
			75 ,, 6 0 ,,			
			100 ,, 8 0 ,,			
			150 ,, 11 0 ,,			
			200 ,, 13 4 ,,			
			300 ,, 18 8 ,,			
		Water-rate	At 7 per cent. on the annual value of holdings situated within 300 ft. from the road supplied with water, and at 6 per cent. on those beyond that, subject to a radius of 900 ft. from the nearest stand pipe.	12,639 0 6	.....	Assessed from 1st July 1912.

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
	DACCA DIVISION—*concluded.*					
88	Naichiti	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of assessees.	.....	7 0 0	
89	Jhalakati ...	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of the rate-payers.	.....	50 13 6	Decrease is due to the failure of business of some big shops.
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	15 0 0	Ditto ditto.
90	Pirojpur ...	Tax on persons ...	At the rate of annas 12 per cent. on the annual income of the assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	323 6 6	.....	Due to general revision of assessment.
		Latrine fees	At the rate of Rs. 10 per cent. on the annual value of holdings.	69 8 0	.....	Ditto ditto.
91	Patuakhali ...	Tax on persons ...	At the rate of annas 12 per cent. on the annual income of assessees according to their circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	87 0 0	.....	The increase is due to assessment of some new persons and of some new Government buildings.
	CHITTAGONG DIVISION.					
92	Chittagong ...	Rate on holding ...	7½ per cent. on the annual value of holdings.	1,242	.....	The increase is due to assessment on new and improved holdings.
		Latrine-fees	VALUE: From Rs. A. P. — To Rs. A. P. — Annual tax Rs. A.	250	.....	

From Rs. A. P.	To Rs. A. P.	Annual tax Rs. A.
.....	6 10 8	0 8
6 10 9	7 8 0	0 9
7 9 0	10 0 0	0 12
10 1 0	12 8 0	0 15
12 9 0	15 0 0	1 2
15 1 0	20 0 0	1 8
20 1 0	22 8 0	1 11
22 9 0	25 0 0	1 14
25 1 0	27 8 0	2 1
27 9 0	30 0 0	2 4
30 1 0	32 8 0	2 7
32 9 0	35 0 0	2 10
35 1 0	40 0 0	3 0
40 1 0	42 8 0	3 3
42 9 0	45 0 0	3 6
45 1 0	47 8 0	3 9
47 9 0	50 0 0	3 12
50 1 0	60 0 0	4 0
60 1 0	70 0 0	4 8
70 1 0	80 0 0	5 0
80 1 0	90 0 0	5 8
90 1 0	100 0 0	6 0
100 1 0	125 0 0	7 8
125 1 0	150 0 0	9 0
150 1 0	175 0 0	10 8
175 1 0	200 0 0	12 0
200 1 0	225 0 0	13 8
225 1 0	250 0 0	15 0
250 1 0	275 0 0	16 8
275 1 0	300 0 0	18 0
300 1 0	350 0 0	21 0
350 1 0	400 0 0	24 0
400 1 0	450 0 0	27 0
450 1 0	500 0 0	30 0
500 1 0	600 0 0	35 0
600 1 0	700 0 0	41 0
700 1 0	800 0 0	45 0
800 1 0	900 0 0	50 0
900 1 0	1,000 0 0	55 0
1,000 1 0	1,500 0 0	75 0
1,500 1 0	2,000 0 0	80 0
2,000 1 0	2,500 0 0	100 0
2,500 1 0	3,000 0 0	120 0
3,000 1 0	4,000 0 0	140 0
4,000 1 0	5,000 0 0	150 0
5,000 1 0	6,000 0 0	160 0
6,000 1 0	7,000 0 0	170 0
7,000 1 0	8,000 0 0	180 0
8,000 1 0	9,000 0 0	190 0
9,000 1 0	10,000 0 0	200 0
10,000 1 0	10,500 0 0	250 0
10,500 1 0	11,000 0 0	275 0
11,000 1 0	11,500 0 0	300 0
11,500 1 0	12,000 0 0	350 0
12,000 1 0	12,500 0 0	400 0
12,500 1 0	13,000 0 0	440 0
13,000 1 0	14,000 0 0	480 0

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3		5	6	7
				Rs. A. P.	Rs. A. P.	
	CHITTAGONG DIVISION—*concluded.*					
93	Cox's Bazar ...	Tax on persons ...	At 8 annas per cent. per annum on income.	.....	103 0 0	Remission being granted to the poor *plus* Rs. 24 remitted for latrine fees.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 annas per cent. on value of holdings.	.....	.....	
94	Comilla ...	Tax on persons ...	At 10 annas per cent. per annum on income according to circumstances and properties.	.....	140 0 0	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	341 0 0	.....	Ditto ditto.
		Latrine fees ...	At 6 per cent. on the annual value of holdings.	452 0 0	.....	Ditto ditto.
95*	Brahmanbaria ...	Tax on persons ...	At 12 annas per cent. per annum on annual income.	.....	.....	
		3	Government and other public buildings are assessed at 7½ per cent. on their annual value.	729 0 0	.....	Due to general revision of assessment.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	351 0 0	.....	Ditto ditto.
96	Chandpur ...	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	430 0 0	.....	Due to assessment of new buildings and re-assessment of improved holdings
		Latrine fees	Ditto ditto ...	395 0 0	.....	Ditto ditto.
97	Noakhali ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	292 0 0	.....	
		Latrine fees ...	Ditto ditto ...	.....	.....	
	RAJSHAHI DIVISION.					
98	Rampur-Boalia ...	Tax on persons (in force in two wards only).	At 12 annas per cent. on the income of rate-payers.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Rate on holdings (in force in five wards).	At the rate of 6¼ per cent. on the annual value of holdings.			
		Latrine fees	On the value of holdings at a sanctioned scale of rate.			
99	Nator	Tax on persons ...	At 12 annas per cent. on income ...	394 0 0	.....	The assessment was revised in March 1912, which took effect from the beginning of the year under report.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 3 per cent. on the annual value of holdings.			
100	Dinajpur ...	Tax on persons ...	The tax varies from one anna on an income between Rs. 5 and Rs. 10 to Rs. 7 on an income of Rs. 601 and upwards a month.	.....	31 0 2	The decrease is due to certain remissions having been granted on petitions of objections against the general assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7½ pies per rupee on the monthly rent of holdings of private persons, and at Rs. 3-14-6 per cent. on the annual value of holdings in respect of Government buildings.			
101	Jalpaiguri ...	Tax on persons ...	At 10 annas per cent. on the monthly income of the rate-payers.	2,108 0 0	.....	The increase is due to the general revision of assessment made during the year to come into effect from the beginning of the year 1913-14.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 5 per cent. on the annual value of holdings.	1,072 0 0	.....	Ditto ditto.
102	Darjeeling ...	Rate on holdings ...	At 8 per cent. Holdings are generally assessed on their probable actual rentals *less* 10 per cent. for furniture: the holdings at and adjoining the bazar and on the outskirts of the town proper owned and occupied by natives are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	719 0 0	.....	The increase is due to assessment of new and improved holdings.
		Water rate	At 2½ per cent.	304 0 0	.....	Ditto ditto.
		Lighting rate	At 3 per cent.	1,501 0 0	.....	The increase is due to the lighting rate imposed at Ghoompahar and Jore-bungalow.
		Latrine fees	According to the following scale:— 1st hundred at 8 per cent. 2nd ditto 3 ditto. 3rd, 4th, 5th, 6th ditto 2 ditto. and above 600 at 3½ per cent.	469 0 0	.....	

* Tax on holdings has been introduced in Ward I of this Municipality during the year.

APPENDIX C—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	RAJSHAHI DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
103	Kurseong ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	83 3 3	.....	Increase due to assessment of new and improved holdings.
		Latrine fees	At Re. 1½ to Rs. 11 on houses valued up to Rs. 600, and 2 per cent. on houses valued above Rs. 600.	25 8 0	.....	Ditto ditto.
		Water rate	At 5 per cent. on the value of holdings which have communication pipes, and at 2½ per cent. on the value of those which have no communication pipes but are situated within a radius of 500 yards from the nearest stand pipe or other source of supply.	87 3 6	.....	Increase due to the assessment of new and improved holdings and to enhancement of percentage of water rate in respect of holdings to which communication pipes were laid during the year.
104	Rangpur ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	165 0 0	.....	Increase due to imposition of taxes on the new and improved holdings.
		Latrine fees	Ditto ditto ...	.....	.....	
105	Bogra	Tax on persons ...	At annas 12 per cent. on the monthly income of the rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At Rs. 7-13-0 per cent. per annum or one anna and three pies per rupee on the annual value of holdings.	.....	.....	
106	Sherpur	Tax on persons ...	At ½ pice per rupee on the monthly income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	8 3 3	Decrease due to remission.
		Latrine fees	At one anna per rupee on the annual value of holdings.	.....	1 6 6	Ditto ditto.
107	Pabna.	Tax on persons ...	At annas 12 per cent. on the monthly income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	Ditto ditto.
		Latrine fees	At Rs. 7-13 per annum or one anna and three pies per rupee on the annual value of holdings.	.....	.....	.....
108	Serajganj ...	Tax on persons ...	At annas 14 per cent. on the income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	8 7 9	Decrease due to partial revision of assessment made during the year.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	51 9 6	.....	Increase due to partial revision of assessment made during the year.
109	English Bazar ...	Tax on persons ...	At Re. 1 per cent. Government and other public buildings are assessed at 7½ per cent. on their annual value.	280 7 0	.....	Increase due to partial revision of assessment.
		Latrine fees	At 6 per cent. per annum on the annual value of holdings.	183 11 0	.....	Ditto ditto.
110	Old Malda ...	Tax on persons ...	At 1½ per cent. on the approximate income of the rate-payers and at 6½ per cent. on the annual income of gardens. Government and other public buildings are assessed at 7½ per cent. on their annual value.	5 0 0	.....	Increase is due to partial revision of assessment.
111	Nawabganj ...	Tax on persons ...	Generally at annas 12 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	A general revision of assessment was made at the end of the year which will be given effect to from 1st April 1913, resulting in an increase of Rs. 1,797-6 (personal tax Rs. 1,401-6 and latrine fees Rs. 396-15).
		Latrine fees	At 6 per cent. per annum on the annual value of holdings.	.....	.....	

APPENDIX D.

Statement showing the demand, collections, remissions and outstanding balance at each municipality in the Bengal Presidency, on account of municipal taxes for the year 1912-13.

Serial number of the Municipality.	NAME OF MUNICIPALITY.	DEMAND.			COLLECTIONS.				REMISSIONS.				Outstanding balance.	REMARKS.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan	17,928	1,09,575	1,27,503	5,205	1,02,240	1,07,445	98·06	4,619	2,150	6,769	6·18	13,289	
2	Kalna	476	9,465	9,941	409	9,107	9,516	100·53	3	195	198	2·09	227	
3	Katwa	97	8,808	8,905	58	8,640	8,698	98·7	7	46	53	·6	154	
4	Dainhat	9	3,212	3,221	8	3,121	3,129	97·4	1	47	48	1·5	44	
5	Raniganj	301	17,591	17,892	129	17,157	17,286	98·2	10	252	262	1·4	344	
6	Asansol	105	37,810	37,915	105	37,016	37,121	98·2	...	774	774	2·0	20	
7	Suri	105	12,646	12,751	18	12,458	12,476	98·66	2	52	54	·41	221	
8	Bankura	3,144	19,985	23,129	734	17,321	18,055	90·3	27	429	456	2·2	4,618	
9	Vishnupur	470	10,814	11,284	454	10,521	10,975	101·4	16	223	239	2·2	70	
10	Sonamukhi... ...	398	6,482	6,880	387	5,879	6,266	96·6	8	66	74	1·1	540	
11	Midnapore... ...	3,405	44,249	47,624	2,588	41,747	44,205	100·19	472	345	817	1·84	2,502	
12	Tamluk	555	6,688	7,243	185	6,371	6,456	96·53	207	20	227	3·39	560	
13	Ghatal	479	6,090	6,569	332	5,378	5,710	93·76	59	196	255	4·18	604	
14	Chandrakona ...	192	2,593	2,785	129	2,330	2,459	94·83	...	2	2	·07	324	
15	Ramjibanpur ...	158	2,362	2,520	148	2,260	2,408	101·95	7	10	17	·71	95	
16	Khirpai	189	1,774	1,963	186	1,697	1,883	106·14	3	23	26	1·4	54	
17	Kharar	333	3,438	3,771	282	3,034	3,316	96·4	31	27	58	1·6	397	
18	Hooghly-Chinsurah	18,629	60,705	70,334	11,262	49,860	61,122	100·6	127	923	1,050	1·72	17,162	
19	Serampore	5,721	68,288	74,009	3,547	59,357	62,904	92·1	244	2,480	2,724	3·9	8,381	
20	Uttarpara	343	17,493	17,836	270	16,424	16,694	95·4	11	55	66	·3	1,076	
21	Baidyabati... ...	136	22,659	22,795	66	22,465	22,531	99·4	70	131	201	·8	63	
22	Bhadreswar ...	410	24,505	24,915	97	22,775	22,872	93·33	306	1,587	1,893	7·72	150	
23	Kotrung	51	9,408	9,459	749	8,489	9,238	98·1	26	55	81	·86	140	
24	Bansberia	482	4,486	4,968	227	3,818	4,045	90·1	152	224	376	8·3	547	
25	Arambagh	...	5,874	5,874	...	5,774	5,774	98·29	...	95	95	1·61	5	
26	Howrah	3,333	9,21,011	9,24,344	1,188	8,32,408	8,33,596	90·5	227	32,891	33,118	3·5	57,630	
27	Bally	3,214	40,654	43,868	1,772	36,256	38,028	93·5	248	1,646	1,894	4·6	3,946	
	Divisional Total ...	60,663	14,78,635	15,39,298	30,535	13,43,773	13,74,308	92·9	6,883	44,944	51,827	3·5	1,13,163	
	PRESIDENCY DIVISION.													
28	Cossipore-Chitpur...	6,338	2,55,894	2,62,232	4,277	2,43,214	2,47,491	96·7	2,754	7,622	10,376	4·06	4,365	
29	Maniktala	11,516	1,55,580	1,67,096	5,525	1,41,289	1,46,814	94·3	2,514	10,167	12,681	8·1	7,601	
30	Baranagar... ...	1,343	44,656	45,999	1,285	42,646	43,931	98·3	71	742	813	1·8	1,255	
31	Kamarhati ...	429	20,565	20,994	300	20,024	20,324	98·8	111	224	335	1·6	335	
32	South Suburban ...	8,198	34,364	42,562	5,996	30,486	36,482	106·1	1,630	2,009	3,639	10·5	2,441	
33	Tollygauj	4,013	30,411	34,424	2,633	28,619	31,252	102·6	382	621	1,003	3·2	2,169	
34	Garden Reach ...	610	99,698	1,00,308	503	94,735	95,238	95·5	10	3,741	3,751	3·7	1,319	
35	Rajpur	172	8,691	8,863	85	8,406	8,491	97·6	40	6	46	·5	326	
36	Baruipur	175	7,709	7,884	...	7,580	7,580	98·3	...	129	129	1·6	175	
37	Jainagar	300	7,656	7,956	251	7,030	7,281	95·1	21	196	217	2·8	458	
38	South Dum-Dum ...	2,126	17,624	19,750	1,388	15,054	16,919	95·9	38	122	160	·9	2,671	
39	North Dum-Dum ...	17	5,671	5,688	6	5,661	5,667	99·9	11	8	19	·3	2	
40	South Barrackpore	31	11,982	11,113	31	10,612	10,643	96·03	...	168	168	1·5	302	
41	Panihati	78	12,159	12,237	61	11,473	11,534	94·8	17	199	216	1·7	487	
42	Titagarh	...	45,119	45,119	...	45,042	45,042	99·8	...	77	77	·2	...	
43	North Barrackpore	131	13,678	13,809	85	12,976	13,061	95·4	29	523	552	4·03	196	
44	Garulia	...	14,027	14,027	...	14,027	14,027	100	...	...	...	...	...	
45	Barasat	1,065	12,359	13,424	684	11,659	12,343	99·8	204	41	245	1·9	836	
46	Naihati	...	19,000	19,000	...	18,938	18,938	99·7	...	62	62	·3	...	
47	Halisahar	954	10,377	11,331	576	9,712	10,288	99·1	325	163	487	4·6	556	
48	Bhatpara	19	45,116	45,135	17	44,723	44,740	99·1	2	301	303	·6	92	
49	Gobardanga ...	109	3,869	3,978	85	3,793	3,878	100·2	24	49	73	1·8	27	
50	Basirhat	153	8,093	8,246	134	7,528	7,662	94·6	19	70	89	1·09	495	
51	Baduria	250	5,552	5,802	222	5,125	5,347	96·3	5	88	93	1·6	362	
52	Taki	64	3,346	3,410	18	2,528	2,546	76·09	...	...	...	...	864	
53	Budge-Budge ...	1,822	38,776	40,598	1,336	37,527	38,863	100·2	281	192	473	1·2	1,262	
54	Krishnagar ...	1,951	42,951	44,902	989	39,897	40,886	95·1	147	1,015	1,162	2·7	2,854	
55	Santipur	2,986	39,769	42,755	1,923	36,972	38,895	97·7	336	855	1,191	2·9	2,669	
56	Ranaghat	943	14,381	15,324	651	13,705	14,356	99·8	40	55	95	·6	873	
57	Nadia	5,050	17,215	22,265	2,873	13,659	16,532	96·03	558	374	932	5·4	4,801	
58	Kushtia	690	12,184	12,874	37	11,826	11,863	97·3	654	248	902	7·4	109	
59	Kumarkhali ...	156	5,887	6,043	122	5,664	5,786	98·2	27	65	92	1·5	165	
60	Meherpur	36	3,347	3,383	31	3,280	3,311	98·9	5	32	37	1·1	35	
61	Birnagar	89	3,017	3,106	50	2,876	2,926	96·9	23	62	85	2·8	96	
62	Chakdah	88	4,117	4,205	70	3,969	4,039	98·1	13	48	61	1·4	105	
63	Berhampore ...	155	74,208	74,363	85	71,757	71,842	96·8	70	2,293	2,363	3·1	158	
64	Murshidabad ...	1,483	17,810	19,293	1,541	16,103	17,644	99·06	38	467	505	2·8	1,144	
65	Azimganj	1,941	21,873	23,814	791	21,857	22,648	103·5	387	539	926	4·2	240	
66	Jangipur	1,423	11,397	12,820	565	9,337	9,902	86·7	229	208	437	3·4	2,481	
67	Kandi	...	9,229	9,229	...	9,112	9,112	98·7	...	83	83	·8	34	
68	Dhulian	210	4,205	4,415	37	3,772	3,799	90·3	189	8	197	4·6	419	
69	Jessore	213	20,543	20,756	134	19,558	19,692	95·8	15	105	120	·5	944	
70	Kotchandpur ...	73	7,527	7,600	42	6,986	7,028	93·3	1	317	318	4·2	254	
71	Maheshpur ...	108	1,883	1,991	62	1,822	1,884	100·05*	3	23	26	1·3	81	
72	Khulna	41	19,488	19,529	38	18,896	18 934	97·1	3	144	147	·7	448	
73	Satkhira	781	7,867	8,648	708	7,575	8,283	105·2	59	144	203	2·5	162	
74	Debhatta	1,088	2,055	3,143	595	1,524	2,119	103·1	...	4	4	·1	1,020	
	Divisional Total	59,418	12,72,025	13,31,443	37,312	12,00,551	12,37,863	97·3	11,285	34,608	45,893	3·6	47,687	

* It was subsequently reported by the Local Auditor that the figure for Maheshpur was actually much lower.

APPENDIX D—*concluded.*

Serial number of the Municipality.	NAME OF MUNICIPALITY.	DEMAND.			COLLECTIONS.				REMISSIONS.				Outstanding balance.	REMARKS.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12 on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
75	Dacca	20,951	3,01,266	3,22,217	18,693	2,88,953	3,07,646	102·1	1,422	5,888	7,310	2·4	7,261	
76	Narayanganj ...	3,248	1,05,779	1,09,027	2,361	1,02,066	1,04,427	98·7	82	747	829	·7	3,771	
77	Mymensingh ...	17,177	53,980	71,157	11,042	49,375	60,417	111·9	1,347	1,094	2,441	4·5	8,299	
78	Muktagacha ...	213	8,448	8,661	159	8,140	8,319	98·4	33	167	200	2·3	142	
79	Jamalpur ...	175	14,479	14,654	54	14,289	14,343	99·0	113	91	204	1·4	107	
80	Sherpur	...	10,785	10,785	...	10,723	10,723	99·4	...	56	56	·5	8	
81	Kishoreganj ...	109	8,647	8,756	109	8,563	8,672	100·2	...	35	35	·4	49	
82	Bajitpur	623	4,816	5,439	449	4,240	4,689	97·3	74	143	217	4·5	532	
83	Netrokona ...	107	9,453	9,560	77	9,157	9,234	97·6	...	23	23	·2	303	
84	Tangail	239	12,036	12,275	27	11,255	11,282	93·7	200	314	514	4·2	479	
85	Faridpur	332	21,939	22,274	8	21,601	21,609	98·4	...	336	336	1·5	326	
86	Madaripur ...	165	15,179	15,344	165	15,038	15,203	100·1	...	43	43	·2	98	
87	Barisal	3,107	47,347	50,454	519	42,001	42,520	90·0	671	1,670	2,341	4·9	5,403	
88	Nalchiti	7	2,535	2,542	6	2,534	2,540	100·1	...	...	...	...	2	
89	Jhalakati	74	9,073	9,147	65	8,813	8,878	97·8	9	121	130	1·4	139	
90	Pirojpur	23	7,830	7,853	19	7,597	7,616	97·2	4	211	215	2·7	22	
91	Patuakhali ...	26	4,915	4,941	20	4,865	4,885	99·3	6	33	39	·7	17	
	Divisional Total ...	46,576	6,38,506	6,85,082	33,893	6,09,210	6,43,103	100·7	3,961	10,972	14,933	2·3	27,046	
	CHITTAGON DIVISION.													
92	Chittagong ...	613	64,585	65,198	319	61,226	61,545	95·2	94	2,512	2,606	4·03	1,047	
93	Cox's Bazar ...	155	3,487	3,642	129	3,069	3,198	91·7	15	112	127	3·64	317	
94	Comilla	3,928	26,049	29,977	1,424	22,549	23,973	92·02	361	191	552	2·1	5,452	
95	Bramanbaria ...	258	13,646	13,904	243	13,004	13,247	97·07	14	248	262	1·9	396	
96	Chandpur	66	30,673	30,739	63	30,448	30,511	99·4	...	196	196	·6	32	
97	Noakhali	95	11,838	11,933	84	11,675	11,759	99·3	7	37	44	·3	130	
	Divisional Total ..	5,115	1,50,278	1,55,393	2,262	1,41,971	1,44,233	95·9	491	3,296	3 787	2·5	7,373	
	RAJSHAHI DIVISION.													
98	Rampur-Boalia	6,136	38,164	44,300	4,053	30,657	34,710	90·9	94	352	446	1·2	9,144	
99	Nator ...	816	10,987	11,803	641	9,748	10,389	94·6	146	444	590	5·4	824	
100	Dinajpur ...	486	43,377	43,863	404	42,807	43,211	99·6	23	270	293	·7	359	
101	Jalpaiguri ...	1,515	22,390	23,905	1,129	20,560	21,689	96·9	274	712	986	4·4	1,230	
102	Darjeeling ...	3,245	1,46,600	1,47,845	1,084	3,43,873	1,44,904	98·8	54	1,952	2,003	1·4	938	
103	Kurseong ...	5	27,881	27,886	5	27,115	27,120	97·3	...	57	57	·2	709	
104	Rangpur ...	3,341	25,890	29,231	1,818	22,697	24,515	94·7	143	213	356	1·4	4,360	
105	Bogra ...	883	26,681	27,564	793	24,019	24,812	93·9	51	826	877	3·3	1,875	
106	Sherpur ...	29	5,484	5,513	28	5,420	5,448	99·3	1	4	5	·09	60	
107	Pabna ...	3,663	25,150	28,813	1,155	21,207	22,362	88·9	327	109	436	2·9	6,215	
108	Serajganj ...	3,144	19,159	22,303	2,743	16,007	18,750	97·9	280	497	777	4·0	2,776	
109	English Bazar ...	1,638	16,044	17,682	1,530	15,113	16,643	103·7	11	97	108	·7	931	
110	Old Malda ...	141	4,382	4,493	94	4,236	4,330	98·8	25	23	48	1·0	115	
111	Nawabganj ...	3,523	7,044	10,567	2,853	5,122	7,975	113·2	303	75	378	5·4	2,214	
	Divisional Total ...	26,535	4,19,233	4,45,768	18,327	3,88,531	4,06,858	97·0	1,729	5,931	7,660	1·8	31,250	
	GRAND TOTAL ...	1,98,307	39,58,677	41,56,984	1,22,329	36,84,036	38,06,365	96·15	24,349	99,751	1,24,100	3·13	2,26 549	
	GRAND TOTAL FOR 1911-12 ...	2,70,391	37,97,108	40,67,499	1,68,806	35,44,858	37,13,664	97·8	54,323	1,02,433	1,56,756	4·1	1,97,079	

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Art colleges.	High schools, including schools managed by joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan ...	240	...	...	5,951	762	...	192	6,905	...	...	...	...	...	832	114	946	946
2	Kalna ...	.....	...	...	...	...	...	...	...	48	...	...	...	...	130	120	250	298
3	Katwa ...	.....	...	...	...	...	...	...	...	36	96	...	...	144	80	60	284	416
4	Dainhat ...	.....	...	...	...	...	...	...	...	...	168	...	...	81	9	60	150	318
5	Raniganj ...	.....	...	...	...	...	...	...	...	...	165	168	...	114	156	120	390	723
6	Asansol ...	.....	...	...	...	...	...	312	312	...	84	..	...	...	189	95	284	368
7	Suri ...	.....	...	...	...	...	...	289	289	60	...	120	120	...	...	...	...	360
8	Bankura ...	.....	...	...	...	...	...	...	...	24	...	96	...	379	166	...	545	665
9	Vishnupur ...	.....	...	...	...	...	...	...	...	157	132	...	...	202	81	338	621	910
10	Sonamukhi ...	.....	...	...	...	...	...	...	...	...	420	...	...	84	195	54	333	753
11	Midnapore ...	.....	...	...	772	439	...	314	1,525	92	...	...	...	342	614	...	956	1,048
12	Tamluk ...	.....	...	...	...	...	...	...	...	...	...	36	...	...	275	120	395	431
13	Ghatal ...	.....	...	...	...	...	...	...	...	...	360	...	...	72	268	72	412	772
14	Chandrakona ...	.....	...	...	...	...	...	...	...	...	264	...	...	...	264	42	306	570
15	Ramjibanpore ...	.....	...	...	...	...	...	...	...	...	...	120	...	...	235	84	319	439
16	Khirpai ...	.....	...	...	...	...	...	...	...	...	...	108	...	...	132	...	132	240
17	Kharar ...	.....	...	...	...	...	...	...	...	...	...	...	...	36	192	...	228	228
18	Hooghly-Chinsura ...	.....	...	...	...	...	...	...	...	96	...	...	...	156	532	379	1,067	1,163
19	Serampore ...	.....	...	...	...	...	...	18	18	303	720	502	95	180	519	384	1,083	2,703
20	Uttarpara ...	.....	...	...	...	...	...	...	...	120	...	165	...	118	122	120	360	645
21	Baidyabati ...	.....	...	...	...	...	...	...	...	189	370	...	...	240	186	99	525	1,084
22	Bhadreswar ...	.....	...	...	...	...	...	...	...	199	470	...	...	...	333	135	468	1,137
23	Kotrung ...	.....	...	...	...	...	...	...	...	...	...	120	...	105	77	44	227	347
24	Bansberia ...	.....	...	...	...	...	...	...	...	...	...	420	...	...	184	48	232	652
25	Arambagh ...	.....	...	...	...	...	...	...	...	...	334	...	48	120	121	164	405	787
26	Howrah ...	490	...	...	...	...	...	...	...	3,645	125	480	...	1,056	3,041	1,332	5,429	9,679
27	Bally ...	60	...	...	...	...	...	...	...	392	330	595	270	96	276	444	816	2,403
	Divisional Total ...	790	...	...	6,723	1,201	...	1,125	9,049	5,361	4,038	2,930	533	3,526	9,209	4,428	17,163	30,025
	PRESIDENCY DIVISION.																	
28	Cossipore-Chitpur ...	150	...	...	...	...	...	...	...	(g) 840	...	...	...	432	1,608	1,332	3,372	4,212
29	Maniktala ...	84	...	...	...	...	...	...	...	...	600	...	...	222	1,122	474	1,818	2,418
30	Baranagar ...	78	...	...	...	...	...	...	...	(k) 60	...	...	...	312	240	252	804	864
31	Kamarhati ...	32	...	...	...	...	...	...	...	...	...	...	...	132	...	302	434	434
32	South Suburban ...	35	...	...	...	...	...	...	...	...	192	...	...	...	574	66	640	832
33	Tolygangj ...	20	...	...	...	...	...	...	...	...	...	180	...	...	378	54	432	612
34	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	163	...	120	751	168	1,039	1,202
35	Rajpur ...	.....	...	...	...	...	...	...	...	...	...	...	...	66	148	...	214	214
36	Baruipur ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	189	...	189	189
37	Jainagar ...	.....	...	...	...	...	...	...	...	...	300	...	96	30	144	60	234	630
38	South Dum-Dum ...	27	...	...	...	...	...	...	...	...	...	...	...	...	315	...	315	315
39	North Dum-Dum ...	15	...	...	...	...	...	...	...	36	...	...	...	132	...	48	180	216
40	South Barrackpore ...	18	...	...	...	...	...	...	...	...	...	...	...	...	264	...	264	264
41	Panihati ...	21	...	...	...	...	...	...	...	(l) 72	...	...	...	144	192	...	336	408
42	Titagarh ...	36	...	...	...	...	...	...	...	...	...	...	...	...	814	...	814	814
43	North Barrackpore ...	24	...	...	...	...	...	...	...	(l) 32	25	68	...	48	264	96	408	533
44	Garulia ...	12	...	...	...	...	...	...	...	...	...	...	...	...	264	72	336	336
45	Barasat ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	297	120	417	417
46	Naihati ...	28	...	...	...	...	...	...	...	(l) 24	250	30	...	...	304	...	304	608
47	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	240	...	240	240
48	Bhatpara ...	42	...	...	...	...	...	...	...	(l) 144	...	...	...	...	744	...	744	888
49	Gobardanga ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	108	36	144	144
50	Basirhat ...	.....	...	...	...	...	...	...	...	...	...	...	...	117	315	102	534	534
51	Baduria ...	.....	...	...	...	...	...	...	...	24	...	...	...	36	132	30	198	222
52	Taki ...	.....	...	...	...	...	...	...	...	...	...	...	...	30	84	...	114	114
53	Budge-Budge ...	32	...	...	...	...	...	...	...	...	240	140	...	...	618	240	858	1,238
54	Krishnagar ...	.....	...	...	...	...	...	...	...	(n) 237	...	...	...	...	372	439	811	1,048
55	Santipur ...	.....	...	...	5,734	...	...	...	5,734	168	...	192	335	1,069	...	...	1,069	1,764
56	Ranaghat ...	.....	...	...	...	...	...	...	...	36	...	...	...	162	70	120	352	388
57	Nadia ...	.....	...	...	...	...	...	...	...	...	260	120	...	120	154	50	324	704
58	Kushtia ...	.....	...	...	...	...	...	...	...	...	...	...	...	120	64	96	280	280
59	Kumarkhali ...	.....	...	...	...	...	...	...	...	36	...	...	...	72	48	72	192	228
60	Meherpur ...	.....	...	...	...	...	...	...	...	...	50	...	...	103	48	18	189	219
61	Birnagar ...	.....	...	...	...	...	...	...	...	45	...	...	...	114	...	24	138	183
62	Chakdah ...	.....	...	...	...	...	...	...	...	24	...	...	...	...	132	24	156	180
63	Berhampore ...	.....	...	...	...	...	...	...	...	95	...	...	...	150	405	...	555	650
64	Murshidabad ...	.....	...	...	...	...	...	...	...	60	...	..	...	...	310	243	553	613
65	Azimganj ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	320	108	428	428
66	Jangipur ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	241	150	391	391
67	Kandi ...	.....	...	...	...	...	...	...	...	30	...	...	...	136	213	36	385	415
68	Dhulian ...	.....	...	...	...	...	...	...	...	...	...	...	...	18	54	72	144	144

(a) Besides Rs. 60 paid to
(b) Includes Rs. 14 paid to
(c) Library
(d) Public Library Rs. 50
(e) Library
(f) Excludes Rs. 50 for
(g) Includes Rs. 564
(h) Besides this Rs. 89
(i) Besides this Rs. 132
(j) Besides this Rs. 108
(k) Paid to Heptabazar
(l) Paid to tols.
(m) Besides this Rs. 135

(n) Muktab ... ...
Madrasa ... ...
sanskrit *tolls* ... ...
(o) Besides this Rs. 24 was paid to

DIX E.

Municipalities in the Bengal Presidency during the year 1912-13.

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	826	234	1,060	...	...	69	...	373	5	1,507	9,598	1,617	2·2
...	...	...	...	...	...	...	...	...	...	111	...	...	111	409	(*a*) 361	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	416	284	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	318	150	3·8
...	...	...	...	...	...	...	...	...	...	105	...	...	105	828	(*b*) 495	3·1
...	...	...	...	...	200	200	...	...	...	102	...	...	302	982	898	3·0
...	...	...	...	...	...	...	...	...	...	...	...	27	27	616	316	3·0
...	...	...	...	...	25	25	...	...	...	...	...	...	25	690	570	3·4
...	...	...	...	375	55	430	...	143	...	...	96	...	669	1,579	819	7·2
...	...	...	...	200	17	217	...	...	...	...	...	...	217	970	350	4·6
...	...	...	...	1,442	31	1,473	...	26	...	...	210	...	1,709	4,282	(*c*) 1,327	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	434	395	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	772	412	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	570	(*d*) 306	6·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	439	319	8·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	(*e*) 132	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	3·8
...	...	...	...	...	40	40	...	...	...	...	...	...	40	1,203	1,107	2·1
...	...	100	100	...	150	150	...	...	...	173	...	...	323	3,144	(*f*) 1,424	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	645	360	3·0
...	...	5	5	...	38	38	...	...	...	20	...	62	120	1,209	645	3·2
...	...	...	...	...	55	55	...	...	...	...	...	...	55	1,192	523	2·5
...	...	...	...	...	10	10	...	...	...	10	...	...	20	367	247	3·35
...	...	...	...	...	22	22	...	...	...	...	...	...	22	674	254	2·8
...	...	...	...	...	17	17	...	...	...	...	...	...	17	804	422	6·42
...	64	48	112	...	...	...	...	59	...	100	...	...	159	10,440	6,078	1·5
30	...	...	30	...	10	10	...	...	...	93	...	...	103	2,596	1,009	3·03
30	64	453	247	2,843	904	3,747	...	228	69	714	679	94	5,531	45,642	21,048	2·4
...	...	286	286	...	...	...	...	...	...	...	4	...	4	4,652	(*g*) 3,522	2·8
...	...	...	...	...	144	144	...	...	...	...	...	187	331	2,833	2,233	2·4
...	...	...	...	...	8	8	...	...	...	...	...	...	8	(*h*) 950	890	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(*i*) 466	466	3·4
...	...	...	...	...	...	...	...	...	...	...	...	47	47	(*j*) 914	722	2·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	632	452	1·9
...	...	...	...	...	...	...	...	...	...	5	...	...	5	1,255	1,032	1·8
...	...	...	...	...	23	23	...	33	...	...	...	...	56	270	270	3·9
...	...	...	...	...	9	9	...	...	...	...	...	...	9	198	198	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	630	234	3·6
...	...	...	...	...	13	13	...	45	...	...	...	...	58	400	400	3·1
...	...	...	...	...	18	18	...	...	...	...	...	...	18	249	213	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	282	282	3·4
...	...	...	...	...	...	...	...	...	...	11	...	...	11	440	368	4·3
...	...	...	...	...	333	333	...	...	...	...	...	...	333	1,183	1,183	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	557	432	5·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	348	348	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	417	417	3·3
...	...	...	...	...	...	...	...	...	...	28	...	...	28	664	360	2·5
...	...	...	...	...	15	15	...	...	...	...	...	...	15	275	275	3·2
...	...	...	...	...	14	14	...	...	...	...	...	...	14	944	800	2·2
...	...	...	...	...	...	...	...	...	...	...	...	2	2	146	146	3·5
...	...	...	...	...	...	...	...	...	...	8	...	...	8	542	542	6·08
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	198	4·02
...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	114	4·2
...	...	...	...	...	41	41	...	...	...	11	...	...	52	(*m*) 1,322	942	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,048	811	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,498	1,069	2·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(*o*) 388	352	3·2
...	...	...	...	...	...	...	...	...	...	82	...	...	82	786	406	3·8
...	...	...	...	...	17	17	...	...	...	...	...	...	17	297	297	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	192	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	219	169	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	183	138	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	180	156	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	650	555	1·7
...	...	...	...	...	20	20	...	...	...	100	...	...	120	733	673	4·8
...	...	...	...	...	62	62	...	...	...	...	...	...	62	490	490	2·9
...	...	...	...	...	96	96	...	...	...	...	...	...	96	487	487	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	415	385	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	144	2·8

Public Library.
Muktab and Rs. 24 to Sanskrit *toll.*
Rs. 48.
excluded.
Rs. 12.
Library.
paid to muktabs.
was paid to libraries.
was paid to libraries.
was paid to libraries.
continuation school.

was paid to libraries.

	Rs.
... ...	129
... ...	40
... ...	48

Ranaghat Public Library.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	MAINTAINED OR MANAGED BY MUNICIPALITIES.							AIDED BY MUNICIPALITIES.								
			Technical and other special schools.	Art colleges.	High schools, including schools managed by joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle Schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	I RESIDENCY DIVISION—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
69	Jessore ...	.....	...	...	...	...	...	..	...	...	220	...	...	165	219	207	591	811
70	Kotchandpur ...	.....	...	...	...	...	...	...	...	...	500	...	...	...	192	24	216	716
71	Maheshpur ...	.....	...	...	...	...	...	...	...	52	120	...	...	...	66	60	126	298
72	Khulna ...	.....	...	...	...	...	...	...	...	48	...	...	360	192	240	72	504	912
73	Satkhira ...	.....	...	...	...	...	...	...	...	...	...	...	...	72	(*b*)192	48	312	312
74	Debhatta ...	.....	...	...	...	...	...	...	...	...	...	...	...	96	58	48	202	202
	Divisional Total ...	722	...	...	5,734	...	...	...	5,734	2,063	2,757	893	791	4,410	13,507	5,363	23,280	29,784
	DACCA DIVISION.																	
75	Dacca	301	...	...	...	...	...	...	...	300	...	...	...	339	1,669	4,037	6,045	6,345
76	Narayanganj	.....	...	...	...	...	...	1,565	1,565	...	...	...	...	224	370	280	874	874
77	Mymensingh	.....	...	...	...	...	...	...	...	575	...	...	...	180	155	280	615	1,190
78	Muktagacha	.....	...	...	...	...	...	...	...	...	...	...	...	191	...	272	463	463
79	Jamalpur	.....	...	...	...	...	...	...	...	...	...	...	...	193	95	144	432	432
80	Sherpur	.....	...	...	...	...	...	...	...	...	...	...	...	72	308	60	440	440
81	Kishorganj	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	238	238	238
82	Bazitpur	.....	...	...	...	...	...	...	...	...	...	...	...	18	102	48	168	168
83	Netrokona	.....	...	...	...	...	...	...	...	...	...	...	...	...	177	267	444	444
84	Tangail	.....	...	...	...	...	...	...	...	...	...	...	...	...	315	270	585	585
85	Faridpur	.....	...	...	...	...	...	...	...	...	...	...	...	...	342	45	387	387
86	Madaripur	.....	...	...	...	...	...	...	...	...	...	...	...	...	225	265	490	490
87	Barisal	.....	...	...	...	...	...	...	...	...	...	120	...	180	254	168	602	722
88	Nachiti	.....	...	...	...	...	...	60	60	...	...	...	...	...	...	...	...	...
89	Jhalakati	.....	...	...	...	...	...	...	...	...	...	...	...	168	...	29	197	197
90	Perojpur	.....	...	...	...	...	...	...	...	...	...	...	...	94	83	144	321	321
91	Patuakhali	.....	...	...	...	...	...	...	...	...	...	...	...	54	23	30	107	107
	Divisional Total ...	301	...	...	...	...	...	1,626	1,626	875	...	120	...	1,713	4,118	6,577	12,408	13,403
	CHITTAGONG DIVISION.																	
92	Chittagong	244	...	...	11,590	...	...	...	11,590	1,000	...	...	...	96	1,174	300	1,570	2,570
93	Cox's Bazar	.....	...	...	...	...	...	...	...	...	...	...	...	...	170	284	454	454
94	Comilla	.....	...	...	...	...	...	...	...	...	...	...	...	363	132	103	598	598
95	Brahmanbaria ...	.....	...	...	...	...	...	...	...	...	...	120	...	60	260	60	380	500
96	Chandpur	.....	...	...	...	...	...	...	...	...	...	...	...	288	96	468	852	852
97	Noakhali	.....	...	...	...	...	...	...	...	35	...	...	...	...	192	72	264	299
	Divisional Total ...	244	...	...	11,590	...	...	...	11,590	1,035	...	120	...	807	2,024	1,287	4,118	5,273
	RAJSHAHI DIVISION.																	
98	Rampur-Boalia ...	169	...	...	...	...	...	...	...	55	...	...	...	...	508	179	687	742
99	Nator	.....	...	...	...	...	...	...	...	36	...	115	...	120	166	...	286	437
100	Dinajpur	15	...	...	...	2,322	...	1,004	3,326	192	...	...	120	...	96	12	108	420
101	Jalpaiguri	.....	...	...	...	...	...	...	...	...	...	300	120	...	490	...	490	910
102	Darjeeling	.....	...	...	...	...	...	...	...	...	...	...	...	2,060[a]	...	...	2,060	2,060
103	Kurseong	.....	...	...	...	...	...	...	...	...	...	180	...	...	420	120	540	720
104	Rangpur	.....	...	...	...	...	...	...	...	...	...	...	...	...	454	690	1,144	1,144
105	Bogra	.....	...	...	...	2,408	...	327	2,735	115	275	112	...	88	...	140	228	730
106	Sherpur	.....	...	...	...	...	...	358	358	...	...	...	...	171	...	24	195	195
107	Pabna	.....	...	...	...	...	...	...	...	189	...	33	...	...	332	231	563	785
108	Serajganj	.....	...	...	...	...	...	...	...	60	...	...	...	168	285	366	819	879
109	English Bazar ...	.....	...	...	...	...	...	...	...	...	...	...	...	36	132	196	364	364
110	Old Malda	.....	...	...	...	...	...	...	...	...	...	288	...	60	18	36	114	402
111	Nawabganj	.....	...	...	...	...	...	...	...	30	...	120	...	36	36	54	126	276
	Divisional Total ...	184	...	...	...	4,730	...	1,689	6,419	677	275	1,148	240	2,739	2,937	2,048	7,724	10,064
	GRAND TOTAL ...	2,241	...	...	24,047	5,931	...	4,440	34,418	10,011	7,070	5,211	1,564	13,195	31,795	19,703	64,693	88,549
	GRAND TOTAL FOR 1911-12 ...	1,535	...	...	12,218	1,048	...	886	14,152	5,082	7,099	3,569	1,002	8,280	23,055	9,504	40,839	57,591

(*a*) Besides this Rs. 12 was paid to
(*b*) Includes Rs. 36 for
( ) This includes Rs. 36 in column 21 as the scholarships allowed
(*d*) This excludes Rs. 24, being contribution to
(*e*) This excludes Rs. 75 contributed to
[a] Includes expenditure for

DIX E—*concluded.*

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingen charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	5	5	...	...	...	...	...	...	5	816	596	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	716	216	3·06
...	...	...	...	...	6	6	...	...	...	...	...	...	6	304	132	6·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(a) 912	504	3·5
...	...	...	...	..	...	...	...	...	...	...	...	...	...	312	312	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	202	202	8·8
...	...	286	286	...	824	824	...	78	...	245	4	236	1,387	37,913	25,385	3·01
...	144	...	144	...	476	476	...	113	...	...	...	361	950	7,740	7,296	3·8
...	50	...	50	...	53	53	...	...	...	25	...	..	78	2,568	2,518	4·9
34	...	...	34	...	...	...	...	...	...	...	...	...	...	1,224	649	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	463	463	7·3
20	...	...	20	...	24	24	...	...	...	...	...	...	24	476	476	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	440	440	5·5
24	...	...	24	...	10	10	...	...	...	...	...	...	10	272	272	2·7
22	...	...	22	...	...	...	...	...	...	...	...	...	...	190	190	4·5
46	...	...	46	...	...	...	...	...	...	...	...	...	...	490	490	4·4
20	...	...	20	...	...	...	...	...	...	25	...	4	29	634	634	6·8
...	...	...	...	...	317	317	...	...	...	...	...	...	317	704	704	5·0
60	...	...	60	...	...	...	...	...	...	...	...	...	...	550	550	3·5
24	...	...	24	...	55	55	...	...	...	...	...	...	55	801	681	3·5
...	...	...	...	...	15	15	...	...	...	15	...	...	30	90	90	3·2
...	...	...	...	...	206	206	...	...	...	...	...	5	211	408	408	4·7
48	...	...	48	...	...	...	...	...	...	16	...	...	16	385	385	5·5
...	...	...	...	...	...	...	...	...	...	50	...	15	65	172	172	3·1
298	194	...	492	...	1,156	1,156	...	113	...	131	...	385	1,785	17,607	16,418	3·9
68	...	...	68	4,260	372	4,632	...	...	230	...	573	...	5,435	19,907	2,254	2·9
42	...	...	42	...	...	...	...	...	...	...	...	...	...	(d)196	496	10·5
...	20	...	20	...	...	...	...	50	...	...	...	...	50	668	648	3·2
48	...	...	48	...	...	...	...	...	...	...	...	...	...	548	428	3·7
77	...	...	77	...	163	163	...	...	...	28	...	...	191	1,120	1,120	4·9
46	...	...	46	...	18	18	...	...	...	...	...	...	18	(e) 363	328	4·4
281	20	...	301	4,260	553	4,813	...	50	230	28	573	...	5,694	23,102	5,274	3·6
46	...	...	46	..	264	264	...	...	...	75	...	5	344	1,301	1,246	4·4
...	43	...	43	...	57	57	...	...	...	70	...	11	138	618	424	3·4
...	22	...	22	195	294	489	...	...	35	25	64	39	652	4,435	1,485	3·1
75	...	...	75	...	...	...	...	...	...	...	...	...	...	385	565	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,060	2,060	·7
...	...	...	...	...	...	...	...	...	...	...	...	8	8	728	548	3·4
125	...	...	125	...	69	69	...	...	...	...	...	...	69	1,338	1,338	4·2
...	55	...	55	458	...	458	...	...	34	...	113	29	634	4,154	584	3·1
22	...	...	22	...	...	...	...	...	...	...	...	2	2	577	577	9·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	785	563	3·8
133	...	...	133	...	...	...	...	...	...	...	...	...	...	1,012	952	6·1
23	...	60	83	...	...	...	...	...	...	13	..	...	13	460	400	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	402	114	2·4
...	...	...	...	...	109	109	...	...	...	9	...	...	118	394	244	3·2
424	120	60	604	653	793	1,446	...	...	69	192	177	94	1,978	19,249	11,100	2·7
1,033	398	499	1,930	7,756	4,230	11,986	...	469	368	1,310	1,433	809	16,375	1,43,513	79,225	2·9
70	138	720	928	3,605	2,360	5,965	...	214	247	1,499	428	655	9,008	83,214	48,058	2·5

Libraries.
Muktab.
to successful students from primary schools are tenable in the secondary schools.
Public Library.
Libraries.
Lower Primary Schools.

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each Municipality in the Bengal Presidency during the year 1912-13.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.										
		Rs.									
1	Burdwan ...	1,70,242	5·17	3·4	10·3	25·7	21·7	5·8	·1	13·9	5·6
2	Kalna ...	17,784	8·95	5·36	2·17	3·35	36·04	5·72	·68	25·69	2·63
3	Katwa ...	10,865	10·25	4·63	3·96	2·89	37·38	11·81	·73	20·01	3·82
4	Dainhat ...	5,243	12·8	4·06	...	5·1	32·3	21·3	1·2	14·1	6·06
5	Raniganj ...	18,750	7·5	5·3	8·3	11·2	31·0	13·6	·8	14·03	4·4
6	Asansol ...	40,933	6·2	8·5	·02	3·1	50·9	4·8	·3	16·6	2·3
7	Suri ...	19,483	5·23	4·27	2·61	7·33	40·38	22·05	·84	4·73	3·47
8	Bankura ...	24,872	13·4	6·9	2·6	7·7	27·8	15·5	·5	17·8	2·7
9	Vishnupur...	13,465	7·8	4·6	3·0	2·2	33·6	9·5	1·0	16·8	11·7
10	Sonamukhi...	7,441	10·4	6·2	11·8	5·1	21·9	11·7	1·6	12·2	13·0
11	Midnapore ...	81,763	7·1	2·5	·09	2·1	24·4	18·7	·3	6·4	35·03
12	Tamluk ...	13,472	7·1	3·85	1·15	2·21	34·78	26·67	·53	16·5	3·19
13	Ghatal ...	9,500	9·6	4·33	2·46	...	24·73	19·7	1·28	26·82	8·12
14	Chandrakona	5,305	14·5	8·06	7·76	5·1	14·57	26·8	1·33	6·67	11·68
15	Ramjibanpore	4,134	15·04	7·25	1·34	5·68	16·92	30·41	1·05	8·65	10·62
16	Khirpai ...	2,612	14·6	6·5	3·2	...	15·8	28·8	2·1	7·7	9·6
17	Kharar ...	5,694	10·9	5·3	3·7	1·2	27·2	18·5	·8	24·9	4·04
18	Hooghly-Chinsura.	2,58,965	1·99	2·51	77·1	·96	11·46	·87	·11	2·22	·48
19	Serampore ...	98,008	8·3	3·8	32·6	11·5	25·9	7·5	·18	11·0	3·2
20	Uttarpara ...	14,595	13·06	8·2	...	·2	51·1	·2	·3	17·0	4·7
21	Baidyabati	26,322	13·2	7·6	1·2	6·9	37·3	5·09	·47	17·7	4·5
22	Bhadreswar	24,486	8·8	4·3	2·7	·008	50·5	8·1	·5	17·2	4·8
23	Kotrung ...	9,403	12·4	10·8	·44	3·4	39·6	·2	·6	13·0	3·9
24	Bansberia ...	8,724	10·7	3·8	...	6·1	21·3	·03	·06	33·0	7·7
25	Arambagh ...	8,735	8·21	4·56	7·71	...	24·77	31·84	·69	8·92	9·23
26	Howrah ...	7,31,336	8·6	9·9	27·4	4·6	30·4	2·8	·3	11·1	1·4
27	Bally ...	36,101	11·42	8·1	...	2·28	43·49	8·31	·33	12·88	7·7
	Divisional Total.	16,68,233	6·1	6·7	32·09	6·3	27·2	5·4	·33	10·7	4·2
	Presidency Division.										
28	Cossipore-Chitpur.	2,82,353	7·5	10·8	13·2	3·2	26·5	5·8	·2	19·2	1·6
29	Maniktala ...	1,56,113	5·8	6·6	23·9	2·9	28·8	4·1	·4	16·7	1·8
30	Baranagar ...	49,047	10·6	9·5	2·7	4·1	45·01	3·3	·3	12·9	2·1
31	Kamarhati ...	22,588	11·5	9·3	...	1·5	43·8	·05	·6	23·9	2·6
32	South Suburban.	51,218	6·5	2·01	26·5	·9	13·5	3·7	·8	37·4	1·9
33	Tollyganj	35,909	8·1	5·	15·5	8·4	28·3	...	·6	26·1	1·7
34	Garden Reach	79,152	6·3	3·06	15·3	1·8	34·1	4·4	·9	24·9	1·5
35	Rajpur ...	9,490	11·2	8·3	·9	3·6	39·4	13·2	·8	15·4	2·8

Expenditure from loans funds—

	Rs.
Hooghly-Chinsura Municipality	80,000
Howrah Municipality	1,27,725
Serampore	7,837
Bansberia	740

APPENDIX F—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PRESIDENCY DIVISION—*concluded.*	Rs.									
36	Baruipur ...	7,865	13·7	2·5	·05	11·02	28·5	21·02	1·09	9·5	2·5
37	Jainagar ...	8,799	8·2	6·8	·2	4·09	24·2	11·8	·8	30·8	7·1
38	South Dum-Dum.	15,640	9·3	4·9	18·7	14·1	27·7	6·8	·4	13·7	2·5
39	North Dum-Dum.	6,587	18·1	10·5	...	2·6	15·1	13·6	·8	33·1	3·7
40	South Barrackpore.	12,630	10·6	...	...	2·8	34·4	6·1	·6	38·2	2·2
41	Panihati ...	13,002	10·1	1·5	...	9·1	38·3	1·1	·5	26·5	3·3
42	Tittagarh ...	46,962	9·3	1·3	·006	13·05	55·2	1·1	·3	9·9	2·5
43	North Barrackpore.	13,836	12·1	...	·2	2·7	41·8	9·4	·7	25·9	4·02
44	Garulia ...	13,150	18·9	2·6	...	7·4	48·2	7·4	·6	4·4	2·6
45	Barasat ...	13,591	9·6	3·1	10·4	6·3	22·3	9·3	·6	22·1	3·06
46	Naihati ...	17,356	14·1	6·3	4·3	2·5	44·08	5·1	·8	14·7	3·8
47	Halisahar ...	12,394	10·9	6·8	·2	2·4	43·6	7·06	·7	20·1	2·2
48	Bhatpara ...	40,907	7·5	5·08	3·1	14·3	38·3	3·4	·3	17·02	2·3
49	Gobardanga	3,600	20·5	6·2	2·7	12·03	17·1	...	2·	30·1	4·05
50	Basirhat ...	12,647	9·3	1·4	·9	5·5	16·5	45·9	1·2	7·4	4·2
51	Baduria ...	5,667	15·3	1·9	...	4·4	9·6	30·8	1·07	24·1	3·9
52	Taki ...	3,099	15·9	...	...	3·5	6·6	7·7	1·3	56·6	3·6
53	Budge-Budge	44,134	6·1	8·7	1·1	1·2	23·1	9·4	·5	46·1	3·3
54	Krishnagar...	55,745	5·2	3·3	1·05	2·4	33·7	21·7	·2	26·5	1·8
55	Santipur ...	45,954	8·7	6·6	1·7	4·08	36·	4·5	·3	18·7	16·3
56	Ranaghat ...	15,614	7·2	4·2	1·2	4·6	40·1	12 5	·7	19·1	2·6
57	Nadia ..	19,842	6·6	4·7	...	·07	43·5	10·6	·3	21·8	3·9
58	Kushtia ...	12.357	9·5	3·8	·03	3·7	33·5	16·3	·4	14·7	2·4
59	Kumarkhali	6,190	10·8	4·6	1·2	1·4	44·2	6·6	·8	21·9	3·7
60	Meherpur ...	4,746	11·8	3·6	7·2	...	5·4	33·6	1·2	28·1	4·6
61	Birnagar ...	4,487	16·4	...	·8	6·5	7·7	24·7	1·06	14·8	4·06
62	Chakdah ...	4,105	17·7	...	10·4	3·	7·5	23·8	·9	25·9	4·3
63	Berhampur...	1,08,201	3·8	3·002	21·004	13·6	19·8	22·5	·3	13·9	·6
64	Murshidabad	26,620	6·3	4·3	1·4	5·06	38·2	19·2	·4	14·8	2·4
65	Azimganj ...	23,862	7·5	8·2	·01	6·	34·1	12·6	·5	21·7	2·05
66	Jangipur ...	16,562	6·7	3·9	2·6	5·9	26·5	31·01	·7	16·4	2·9
67	Kandi ...	7,915	10·9	11·7	...	·5	34·2	7·5	1·5	25·2	5·2
68	Dhulian ...	5,092	13·3	1·7	...	6·	8·1	...	·9	62·1	2·8
69	Jessore	45,911	3·7	2·8	53·8	1·9	15·1	10·7	·1	12·1	1·7
70	Kotchandpur ...	7,063	12·2	6·5	5·4	1·3	22·9	27·4	1·03	8·7	10·1
71	Maheshpur...	2,834	16·5	11·1	17·1	1·3	8·5	28·7	1·05	11·8	10·7
72	Khulna ...	33,849	4·3	1·7	40·7	2·6	20·3	15·6	·1	22·5	2·7
73	Satkhira ...	9,716	9·9	5·0	3·0	3·1	20·8	23·4	·5	26·8	3·2
74	Debhatta ...	2,362	23·7	1·05	·2	10·4	6·1	3·3	·8	42·5	8·5
	Divisional Total ...	14,36,763	7·9	5·8	12·5	4·8	29·6	9·3	·4	20·4	2·6

Expenditure from Loan Funds.

	Rs.		Rs.
1. Baruipur drainage scheme	176	5. Jessore Water-works	5,000
2. Garulia ditto	652	6. Maheshpur masonry well construction	400
3. Budge-Budge extension of trenching ground ...	1,818	7. Khulna water-supply scheme	5,000
4. Ranaghat drainage scheme	192		

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Dacca Division.	Rs.									
75	Dacca ...	3,37,126	5·3	3·01	9·4	3·4	39·5	3·3	·2	21·8	2·2
76	Narayanganj	1,36,087	4·7	5·1	27·6	2·8	27·9	2·4	·2	13·7	1·8
77	Mymensingh	69,471	4·8	4·8	35·1	2·4	25·5	6·5	·2	9·1	1·7
78	Muktagacha	9,518	12·8	6·3	5·2	1·5	41·4	·9	·7	22·2	4·8
79	Jamalpur ...	13,704	10·9	5·8	2·7	3·8	32·6	8·7	·6	27·9	3·4
80	Sherpur ...	12,161	15·2	5·5	·4	2·1	34·2	10·6	·7	24·2	3·6
81	Kishorganj	10,070	11·5	6·7	13·5	2·8	28·3	10·1	·9	12·2	2·7
82	Bazitpore ...	4,888	15·2	7·7	3·7	1·02	26·5	11·2	1·8	22·4	3·8
83	Netrokona ...	10,979	10·4	3·5	·2	4·0	46·2	4·2	·6	21·8	4·4
84	Tangail ...	10,848	11·7	9·6	8·4	1·9	37·5	...	·7	18·4	6·9
85	Faridpur ...	28,855	6·8	9·1	5·8	1·03	55·9	2·9	·2	10·1	2·4
86	Madaripur ...	19,168	6·6	9·3	1·5	1·01	28·8	4·3	·4	37·6	2·8
87	Barisal ...	89,802	3·1	3·4	54·7	·9	17·8	3·8	·1	10·4	·9
88	Nalchiti ...	2,673	23·1	15·6	·9	11·0	11·8	9·3	2·2	18·4	3·3
89	Jhalakati ...	10,496	8·4	13·5	7·2	4·3	27·2	4·9	·8	24·9	3·8
90	Pirojpur ...	10,386	9·4	7·2	1·6	·2	16·8	11·5	1·1	32·0	3·7
91	Patuakhali...	5,831	12·5	12·1	8·5	13·8	4·7	10·2	1·5	25·2	2·9
	Divisional Total ...	7,82,063	5·9	4·5	19·2	2·8	32·9	4·02	·3	18·1	2·2
	Chittagong Division.										
92	Chittagong...	1,25,441	7·0	2·4	4·9	1·7	24·1	1·9	·12	41·9	12·6
93	Cox's Bazar	7,041	10·1	4·7	5·3	1·4	14·4	6·8	·6	34·6	7·3
94	Comilla ...	31,784	7·6	5·0	3·4	5·9	36·3	5·3	·2	28·6	2·1
95	Brahmanbaria ...	15,329	9·5	5·1	10·1	1·2	39·1	9·8	·4	15·9	3·5
96	Chandpur ...	50,844	2·7	4·1	58·6	·9	29·1	2·3	1	27·1	2·2
97	Noakhali ...	14,919	9·2	6·5	2·7	4·3	44·3	12·09	·4	8·9	2·3
	Divisional Total ...	2,45,358	5·5	3·6	16·06	2·2	28·6	3·9	·1	32·4	7·8
	Rajshahi Division.										
98	Rampur Boalia ...	40,071	10·3	5·9	3·4	7·2	32·5	10·0	·04	18·8	3·5
99	Nator ...	14,058	11·6	9·1	3·4	2·1	35·1	9·1	·5	20·3	4·7
100	Dinajpur ...	49,304	7·7	7·5	1·1	2·4	37·7	7·3	·2	20·8	9·1
101	Jalpaiguri ...	20,282	9·3	6·8	1·8	3·5	46·2	9·9	·5	12·2	4·9
102	Darjeeling ...	2,25,441	10·2	13·7	4·1	·3	16·3	7·7	·2	12·8	·9
103	Kurseong ...	37,452	6·5	3·4	45·4	3·3	16·5	15·0	·4	·8	7·9
104	Rangpur ...	34,276	8·1	8·8	1·8	4·0	48·0	9·1	·8	10·7	4·6
105	Bogra ...	26,692	8·6	8·0	1·5	2·9	41·5	5·6	·3	11·8	16·0

Expenditure from Loan Funds.

		Rs.
1.	Chandpur water-works	15,000
2.	Darjeeling Municipality	1,22,945
3.	Kurseong ditto	30,758

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Rajshahi Division—*concluded.*	Rs.									
106	Sherpur ...	8,377	13·0	10·3	·3	1·4	33·6	13·0	·7	7·2	6·9
107	Pabna ...	22,714	12·9	7·3	8·4	5·7	38·3	7·0	·5	11·9	3·5
108	Serajgauj ...	21,412	8·3	8·4	2·7	...	33·2	9·3	·8	20·9	5·2
109	English Bazar	16,860	10·2	6 8	·06	13·6	39·2	10·6	·9	11·3	2·7
110	Old Malda ...	4,608	20·9	5·4	30·6	1·6	14·1	10·4	·9	7·6	8·7
111	Nawabganj...	8,393	16·1	3·7	1·8	...	22·4	9·1	2·2	39·1	4·7
	Divisional Total ...	5,29,940	9·7	9·8	12·2	14·2	27·2	8·7	·4	25·2	3·8
	Grand Total	46,62,357	7·3	6·3	20·8	5·9	29·07	6·8	·3	17·7	3·5
	Grand Total for 1911-12	44,66,004	7·4	6·2	14·2	6·3	30·6	6·8	·4	17·8	3·6

APPEN

Statement showing the financial position of the municipalities

Serial number of Municipality.	NAME OF MUNICIPALITY.	AMOUNT OF LOAN SANCTIONED—		RECEIPTS.					EXPEN	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	.....	1,50,000	1,10,126	1,41,179	8,784	...	2,60,089	1,69,678	...
8	Bankura	23,500	.....	33,863	28,187	4,144	12,500	78,694	24,458	...
9	Vishnupur	4,000	.....	222	15,292	2,222	...	17,736	13,432	...
17	Kharar	2,500	.....	1,702	7,268	665	2,500	12,135	5,694	...
18	Hooghly-Chinsura ...	1,52,000	.....	1,57,768	75,898	86,124	1,12,000	4,31,790	2,56,230	80,000
19	Serampore	40,000	.....	41,823	78,876	12,515	40,000	1,73,214	98,008	7,837
24	Bansberia	1,200	.....	4,754	8,853	650	...	14,257	8,724	740
26	Howrah	28,69,000	.....	4,40,446	11,72,491	15,06,326	...	31,19,263	6,47,839	1,27,725
	PRESIDENCY DIVISION.									
28	Cossipore-Chitpur ...	61,000	.....	22,688	2,88,830	11,082	...	3,22,600	2,80,331	...
29	Maniktala	1,00,000	.....	64,234	1,71,463	38,427	...	2,74,124	1,52,606	...
30	Baranagar	40,000	.....	7,072	66,515	3,164	...	76,751	47,604	...
32	South Suburban ...	29,000	.....	16,719	41,867	8,032	...	66,618	50,143	...
33	Tollyganj	23,000	.....	9,629	35,850	799	...	46,278	35,278	...
34	Garden Reach	45,000	.....	53,040	1,03,203	2,414	...	1,58,657	73,908	...
35	Rajpur	3,750	.....	2,750	9,427	26	...	12,203	9,471	...
36	Baruipur	17,000	.....	2,336	9,451	31	...	11,818	7,297	176
40	South Barrackpore ...	1,600	.....	1,503	12,628	52	...	14,183	12,581	...
41	Panihati	5,750	.....	2,774	12,811	440	...	16,025	12,905	...
2	Titagarh	78,000	.....	22,507	49,425	4,612	...	76,544	44,650	...
44	Garulia	36,000	.....	18,191	31,103	236	...	49,530	12,016	652
45	Barasat	15,000	.....	4,909	14,498	10	...	19,417	13,094	...
46	Naihati	5,000	.....	19,440	20,300	1,179	...	40,919	17,171	...
48	Bhatpara	70,000	.....	30,015	50,568	979	...	81,562	38,447	...
50	Basirhat	6,000	.....	1,641	11,483	139	...	13,263	12,443	...
53	Budge-Budge	20,000	.....	5,102	44,165	460	...	49,727	43,173	1,818
54	Krishnagar	28,000	.....	9,151	54,424	1,202	...	64,777	55,551	...
56	Ranaghat	16,000	.....	48,592	17,519	1,734	...	67,845	14,979	192
58	Kushtia	10,000	.....	16,619	14,259	2,363	4,000	37,241	12,357	...
63	Berhampore	16,000	.....	50,639	1,09,191	19,004	...	1,78,834	1,08,064	...
69	Jessore	65,000	.....	59,320	33,929	...	5,000	98,249	43,471	5,000
71	Maheshpur	1,250	.....	430	2,525	2,956	...	5,911	2,785	400
72	Khulna	13,000	.....	21,868	32,440	3,487	...	57,795	33,405	5,000
	DACCA DIVISION.									
75	Dacca	4,20,000	.....	65,391	3,64,616	27,087	...	4,57,094	3,23,569	...
76	Narayanganj	1,75,000	.....	48,103	1,16,558	5,288	...	1,69,949	1,30,006	...
77	Mymensingh	38,500	.....	11,943	70,405	4,058	...	86,406	68,532	...
85	Faridpur	3,000	.....	8,884	24,202	2,881	...	35,967	28,786	...
87	Barisal	35,000	.....	4,902	81,662	10,776	...	97,340	88,461	...
	CHITTAGONG DIVISION.									
96	Chandpur	15,000	.....	25,974	37,229	1,350	15,000	79,553	50,844	15,000
	RAJSHAHI DIVISION.									
101	Jalpaiguri	24,000	.....	4,224	24,299	1,546	...	30,069	19,926	...
102	Darjeeling	11,46,585	.....	74,775	2,98,703	1,10,551	1,53,000	6,37,029	1,91,674	1,22,945
103	Kurseong	35,000	.....	10,850	30,611	60,650	...	1,02,111	36,111	30,758
106	Sherpur	4,000	.....	1,452	8,429	20	...	9,901	8,281	...
108	Serajganj	5,000	.....	1,576	21,183	889	...	23,648	21,246	...
109	English Bazar	2,500	.....	5,865	20,134	1,246	...	27,245	16,786	...

DIX G.

which were in debt in the Bengal Presidency during the year 1912-13.

DITURE.					RESULTS.							REMARKS.
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt," excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (−) of ordinary income over ordinary expenditure (II−I)	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (−) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,100	564	10,773	77,974	2,60,089	−28,499	1,100	564	−30,163	11,000	...	11,000	The balance of sinking fund at the close of the year was Rs. 6,175-8.
390	414	3,311	50,121	78,694	+3,729	390	414	+2,925	10,443	12,500	22,553	
457	33	3,226	588	17,736	+1,860	457	33	+1,370	931	...	474	
...	...	60	6,381	12,135	+1,574	...	...	+1,574	...	2,500	2,500	
3,600	2,735	6,755	82,470	4,31,790	−1,80,332	3,600	2,735	−1,86,667	33,215	1,12,000	1,41,615	
...	...	8,274	59,095	1,73,214	−19,132	...	...	−19,132	...	40,000	40,000	
283	45	1,485	2,980	14,257	+129	283	45	−199	1,200	...	917	
87,958	83,497	17,24,300	4,47,944	31,19,263	+5,24,652	87,958	83,497	+3,53,197	21,09,452	...	20,21,494	
2,438	2,022	13,961	23,848	3,22,600	+8,499	2,438	2,022	+4,039	51,149	...	48,711	
2,246	3,507	68,426	47,339	2,74,124	+18,557	2,246	3,507	+13,104	88,240	...	35,994	
1,481	1,443	4,441	21,782	76,751	+18,911	1,481	1,443	+15,987	36,448	...	34,967	
2,108	1,075	1,002	12,290	66,618	−8,276	2,108	1,075	−11,459	18,568	...	16,460	
1,310	631	1,445	7,614	46,278	+572	1,310	631	−1,369	16,096	...	14,787	
12,608	244	840	66,057	1,58,657	+24,295	12,608	244	+11,443	12,608	...	...	
328	19	553	1,832	12,203	−44	328	19	−391	498	...	170	
1,073	568	40	2,664	11,818	+2,154	1,073	568	+513	14,584	...	13,511	
307	49	112	1,134	14,183	+47	307	49	−309	1,305	...	998	
606	97	296	2,121	16,025	−94	606	97	−797	2,578	...	1,972	
4,093	2,312	1,152	24,337	76,544	+4,775	4,093	2,312	−1,630	58,810	...	54,717	
1,744	1,134	418	33,566	49,530	+12,087	1,744	1,134	+16,269	28,773	...	27,029	
600	497	3	5,223	19,417	+1,404	600	497	+307	12,578	...	11,978	
181	185	1,110	22,272	40,919	+3,129	181	185	+2,763	4,659	...	4,478	
2,658	2,460	187	37,810	81,562	+12,121	2,658	2,460	+7,003	62,156	...	59,498	
235	204	180	201	13,263	−960	235	204	−1,399	5,148	...	4,913	
1,297	961	1,281	1,197	49,727	+992	1,297	961	−1 266	17,948	...	16,650	
2,394	194	2,750	3,888	64,777	−1,127	2,394	194	−3,715	4,896	...	2,502	
536	636	1,730	49,774	67,845	+2,540	536	636	+1,370	16,000	...	15,465	
...	...	1,171	23,713	37,241	+1,902	...	...	+1,902	...	4,000	4,000	
1,820	137	32,303	36,510	1,78,834	+1,127	1,820	137	−830	3,875	...	2,055	
2,129	2,440	15,157	30,052	98,249	−9,542	2,129	2,440	−14,111	59,007	5,000	61,878	
104	49	560	2,013	5,911	−260	104	49	−413	1,250	...	1,146	
507	444	7,751	10,688	57,795	−965	507	444	−1,916	11,224	...	10,717	
14,477	13,557	24,654	80,837	4,57,094	+41,047	14,477	13,557	+ 13,013	3,35,359	...	3,20,882	
6,714	6,081	6,209	20,939	1,69,949	− 13,448	6,714	6,081	− 26,243	1,53,686	...	1,46,972	
1,775	939	9,402	5,758	86,306	+1,373	1,775	939	— 841	24,104	...	22,329	
298	69	734	6,080	35,967	−4,584	298	69	— 4,951	1,795	...	1,497	
1,318	1,341	827	5,993	97,340	−6,799	1,318	1,341	— 9,358	33,830	...	32,611	
...	...	1,531	12,178	79,553	−13,615	...	...	−13,615	...	15,000	15,000	
1,457	356	784	7,546	30,069	+4,373	1,457	356	+2,560	8,808	...	7,351	
33,421	33,767	1,14,123	1,41,099	6,37,029	+1,07,029	33,421	33,767	+39,841	7,19,081	1,53,000	8,38,660	
603	1,341	7,962	25,336	1,02,111	−5,500	603	1,341	−7,444	33,830	...	33,226	
397	96	28	1,099	9,901	+148	397	96	−345	2,390	...	1,993	
200	166	719	1,317	23,648	−63	200	166	−429	4,193	...	3,993	
284	74	718	9,433	27,245	+3,348	284	74	+3,040	1,850	...	1,616	

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

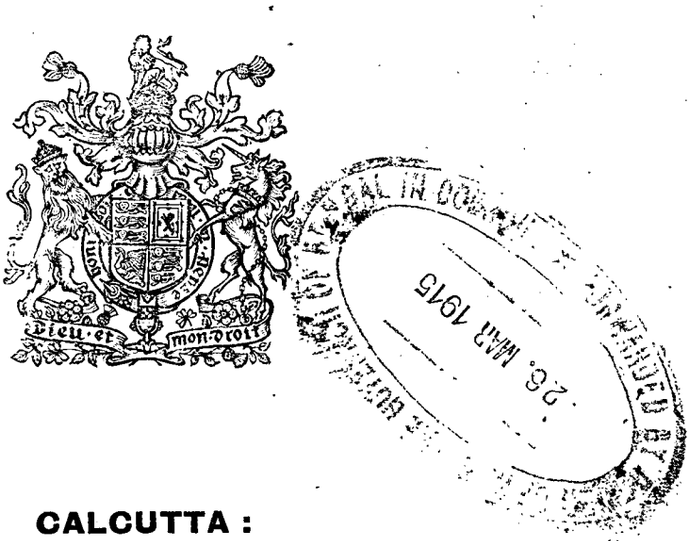
RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1913-1914.



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GENERAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 23RD DECEMBER 1914.

RESOLUTION—No. 3202M.

READ—

The Reports from the Commissioners of Divisions on the Working of Municipalities in the Bengal Presidency (except Calcutta) during the year 1913-14.

THE Bengal Municipal (Sanitary Officers) Act, 1914 (Ben. Act II of 1914), became law towards the close of the year under report and Commissioners have since been invited to submit proposals for the extension of the Act. The extension of this Act will make it compulsory for municipalities whose income is not less than Rs. 10,000 to appoint sanitary officers. Municipal administration was also extended by the retransfer to Municipal authorities of the work of registration of vital statistics. This duty will naturally devolve on the sanitary officers when appointed. There has been no change in the general character of municipal administration. A number of sanitary schemes are under consideration and a few have materialised, but municipal bodies are, as a whole, reluctant to incur expenditure on this account and look to Government for a large amount of assistance. Grants-in-aid are given when required, but in return municipalities are expected to make real efforts to contribute to schemes of improvement.

1. *Number of municipalities and revision of boundaries.*—The number of municipalities in the Province remained unchanged, viz., 111. The proposal to establish a municipality at Bhola has been dropped in favour of the formation of a union committee. Alterations in the municipal boundaries of Rangpur and Darjeeling are under contemplation.

2. *Result of Elections.*—General elections were held in only nine municipalities during the year under report. In Chandpur the seats were for the most part uncontested, but in the other eight municipalities the elections excited considerable interest. The percentage of attendance of voters ranged from 90·9 in Ward No. IV of the Chandpur Municipality to 14·4 in Ward No. II of the Santipur Municipality. The first elections in two wards of the Baduria Municipality were declared invalid. An attempt was made to observe secrecy at a bye-election at Kotrung in the Hooghly district in view of the pressure brought to bear on electors by local zamindars. The presidents and members of the election committee were chosen for their impartiality, and no other person was allowed to remain in the polling booth. The experiment found favour with the voters and may be considered to have proved a success.

3. *Number of Meetings and Attendance of Commissioners.*—The total number of meetings held and the number of those that had to be adjourned for want of a quorum rose from 2,050 and 132 to 2,174 and 134, respectively. The Cossipore-Chitpur Municipality held as many as 63 meetings. Dainhat, Asansol, Suri, North Dum-Dum, North Barrackpore, Baduria, Debhatta and Old Malda failed to hold 12 meetings.

The attendance of Commissioners in the Dacca and Chittagong Divisions is reported to have been unsatisfactory. In 74 municipalities the average attendance exceeded 50 per cent., the South Suburban Municipality heading the list with a percentage of 85 and Rajpur following with 78·8. In seven municipalities the average attendance fell below 40 per cent.

4. *Number of rate-payers.*—The total number of rate-payers rose from 311,654 to 314,562 in spite of a decrease of 2,029 in the Burdwan Municipality consequent on the destruction of holdings by the floods in August and an apparent decrease of 1,331 in Nadia due to errors in previous calculations.

The percentage of rate-payers to population was 15·9. It was highest in Kalna (34·8) and lowest in Titagarh (3·6).

5. *Assessment and Taxation.*—The rates on holdings and persons and the lighting rate were levied as formerly. Latrine fees were levied in 93 municipalities and a water-rate in 17. The average incidence of taxation per head of population rose from Re. 1-15-4 to Rs. 2-1-1. It varied from 6 annas 3 pies in Baduria to Rs. 8-4 in Darjeeling. The divisional average was highest (Rs. 2-8-4) in Burdwan and lowest (Re.1-11-2) in the Presidency Divisions.

6. *Revision of Assessment.*—A general or partial revision of assessment was made in 64 municipalities. The resultant increase of revenue was largest in the following municipalities :—

	Rs.
Cossipore-Chitpur	87,886
Howrah	31,512
Mymensingh	14,421
Baranagar	13,405
Midnapore	12,827
Serampur	11,812
Barisal	10,230

In Chittagong, Rangpur and Darjeeling the assessment of new and improved holdings yielded increased revenues of Rs. 1,640, Rs. 2,500 and Rs. 4,577, respectively.

7. *Collections.*—All the divisions showed increase of collections and the total collections rose from Rs. 38,06,365 to Rs. 39,83,558. The percentage of total collections on current demand, however, fell from 96·15 to 94·15. There was a noticeable falling-off in the percentage of collections in the Presidency Division, in four municipalities of which there were heavy outstanding balances owing mainly to the non-payment of taxes by large tax-payers such as the Eastern Bengal State Railway and the Calcutta Corporation. In some cases the failure to realise these taxes was due to objections preferred against revised assessments. No satisfactory explanation has been given of the large decline in the Dacca Division.

Garulia and Titagarh maintained their reputation, the latter granting remissions amounting to only ·6 per cent. Nalchiti had no outstandings at the close of the year, and the percentage of remission was only ·2 per cent. of the demand. Fourteen municipalities succeeded in making collections equal to or exceeding the current demand.

The total remissions rose from Rs. 1,24,100 to Rs. 1,58,861 and their percentage on current demand rose from 3·13 to 3·7. Debhatta, Taki and Dhulian remitted the high percentages of 24·3, 18·5 and 10·7.

The outstanding balances rose from Rs. 2,26,519 to Rs. 3,16,741, *i.e.*, by nearly 40 per cent. This large increase is almost entirely accounted for by the Presidency Division and is due to the cause already noted. Fourteen municipalities had outstanding balances of over Rs. 5,000. The municipalities with large outstanding balances in the Burdwan Division are reported to have ignored the Government orders on the subject.

8. *Income and Expenditure.*—The total receipts of the municipalities, including the opening balances, fell from Rs. 93,22,039 to Rs. 88,64,602. There were decreases of Rs. 9,37,514 under the head "Extraordinary and Debt" and Rs. 12,409 under "Miscellaneous." The other heads showed an increase, the largest being Rs. 2,20,505 under the head "Municipal Rates and Taxes" followed by Rs. 2,19,043 under the head "Grants and Contributions."

The total expenditure amounted to Rs. 69,58,164 as against Rs. 74,84,083 in 1912-13, the decrease being solely under the head "Extraordinary and Debt" (Rs. 12,13,161). There was a large increase of Rs. 5,76,389 under the head "Public Health and Convenience" chiefly due to capital outlay on water-supply and drainage.

9. *Closing Balance.*—The closing balances rose from Rs. 18,37,956 to Rs. 19,06,438. The largest balances were held by Howrah (Rs. 3,65,856), Chittagong (Rs. 2,24,280), Darjeeling (Rs. 1,46,045) and Dacca (Rs. 1,23,339). These large balances are mainly due to unexpended grants and accumulated funds for water-supply and drainage schemes.

10. *Income (Rs. 88,64,602).*—The total income of the year excluding that under the heads "Opening Balance" and "Extraordinary and Debt" increased from Rs. 50,99,683 to Rs. 55,73,291. Details of the main items of revenue are given below.

11. *Tax on Houses and Lands (Rs. 14,96,781).*—The increase under this head amounted to Rs. 59,607. The largest increases occurred in Howrah (Rs. 34,849) and Cossipore-Chitpur (Rs. 11,219).

12. *Tax on Animals and Vehicles (Rs. 2,19,323).*—There was an increase of Rs. 7,378 under this head, the increase being again largest in the Rajshahi Division. The receipts in the Presidency Division fell by 7·3 per cent., the decrease being attributed to the extension of railways and the partial failure of the jute crop.

13. *Tax on Professions and Trades (Rs. 75,671).*—The receipts under this head showed an increase of Rs. 5,206. The Presidency Division returned an increase of Rs. 1,654 against a decrease of Rs. 4,178 in the previous year.

14. *Tolls on Roads and Ferries (Rs. 87,037).*—The increase of Rs. 3,779 under this head is almost entirely accounted for by a change in the method of accounting in Narayanganj introduced under the instructions of the Examiner of Local Accounts.

15. *Water-rate (Rs. 6,02,313).*—This rate was levied for the first time in Serampur and Chandpur. Of the total increase (Rs. 64,298), Howrah contributed Rs. 26,154, Darjeeling Rs. 8,473, Cossipore-Chitpur Rs. 7,632, Maniktala Rs. 7,522 and Burdwan Rs. 6,269. The Dacca, Narayanganj and Mymensingh Municipalities showed a decrease of Rs. 3,308, of which Dacca accounted for Rs. 2,224.

16. *Lighting-rate (Rs. 1,84,319).*—As in the previous year, this rate was levied only in four municipalities. The receipts under this head showed an increase of Rs. 19,229 to which all the municipalities contributed. In addition, a sum of Rs. 54,373 was received by the Darjeeling Municipality on account of electric light installation.

17. *Conservancy (Rs. 10,10,879).*—The increase under this head amounted to Rs. 39,086. The receipts from the sale of night-soil and street-sweepings rose from Rs. 2,342 to Rs. 4,298, of which Howrah contributed Rs. 2,662. Four municipalities in the Burdwan Division leased out their trenching-grounds for cultivation.

18. *Tax on persons according to their circumstances and property (Rs. 4,00,766).*—The increase of Rs. 21,631 under this head was due to revision of assessments and better collections.

19. *Realization under special Acts (Rs. 1,09,492).*—The income under this head increased by Rs. 6,003 which consisted almost entirely of increased jute warehouse fees in Howrah and Cossipore-Chitpur. Fees under the Hackney Carriage Act were levied in Azimganj and Nadia for the first time.

20. *Revenue derived from Municipal property and powers apart from taxation (Rs. 4,69,161).*—The increase of Rs. 40,466 under this head was principally accounted for by increased rent and interest receipts.

21. *Grants and Contributions (Rs. 8,05,290).*—There was an increase under this head of Rs. 2,19,043. The following large grants were made by Government :—

Rupees 2,00,000 to Chittagong and Rs. 50,000 to Hooghly-Chinsura for water-supply.

Rupees 33,000 to Burdwan and Rs. 26,000 to Satkhira for improvement of water-supply.

Rupees 17,500 to Bhadreswar and Rs. 10,000 to Bhatpara for drainage works.

Rupees 20,000 to Chittagong for general improvement purposes.
Rupees 18,270 to Dacca for construction of girls' primary schools.

The following instances of private liberality deserve special mention :—

The Maharajadhiraj Bahadur of Burdwan contributed a further sum of Rs. 10,000 for the Burdwan Drainage Scheme ; Raja Rao Jogendra Narain Roy Bahadur of Lalgola gave a donation of Rs. 14,000 for the construction of an outdoor dispensary and a phthisis ward in the Berhampur Hospital ; the Raja Bahadur of Mahisadal contributed Rs. 5,000 to the Midnapore Municipality for a Town Hall ; Babu Nilkrishna Ray gave Rs. 5,000 towards the construction of a bridge over the Chaktai khal in the Chittagong Municipality ; Babu Iswar Chandra Ray made a donation of Rs. 4,000 for the excavation of a tank in Brahmanbaria ; and Babu Sachindra Nath Ray, Chairman of the Dhulian Municipality, gave a sum of Rs. 2,800 for the construction of a dispensary in that town.

22. *Expenditure. Office establishment and collection charges (Rs. 3,95,824).*—The expenditure under this head increased by Rs. 29,397 and the percentage on the total ordinary expenditure increased by ·4. The highest percentages were shown by Nalchiti (21·1), Khirpai (21·05) and Debhatta (20·6).

23. *Prevention of fire (Rs. 76,462).*—The increase of Rs. 23,514 under this head is almost entirely due to increased demands from Howrah, Cossipore-Chitpur, Maniktala and Garden Reach Municipalities to meet the cost of improvement in the Calcutta Fire-Brigrade. The total amount contributed by these municipalities was Rs. 73,836.

24. *Lighting (Rs. 3,28,785).*—The expenditure on lighting increased generally, the total increase being Rs. 34,695. Four municipalities are reported to have been unable to incur any expenditure for street lighting and the arrangements in Chittagong remained defective. A scheme is being drawn up for an electrical installation in Kurseong.

25. *Water-supply (Rs. 12,65,291).*—The expenditure on water-supply increased by Rs. 2,92,575, of which Rs. 2,48,144 was on account of capital outlay. The Serampur, Jessore and Khulna water-supply schemes were completed during the year and that of Hooghly-Chinsura has since been completed. The South Suburban Municipality spent Rs. 11,418 in extending its water-supply and Berhampur Rs. 3,392 in repairing its water-works. The water-supply plant of the Victoria Jute Mills Co., Telinipara, was improved and the area of supply extended to the great benefit of the public. Many wells and tanks were provided in the smaller municipalities.

The combined drainage and water-supply project in Bankura was commenced and is now in progress. Administrative approval was accorded to schemes submitted by the Commissioners of the Satkhira, Narayanganj and Chittagong Municipalities, the last being finally sanctioned before the close of the year. The provision of water-supply works in Asansol, Madaripur, Rampur-Boalia, Comilla, Chandpur (northern section), English Bazaar, Krishnagar, Nator, and Bogra and the extension or repair of existing works in Berhampur, Serampur, Mymensingh and Barisal were under consideration.

The Garden Reach Municipality appealed to the Local Government against the demand of the Calcutta Corporation for payment at penal rates for the supply of water in excess of the stipulated amount of 50,000 gallons a day. The result of this appeal was the fixing of an all-round rate of six annas per 1,000 gallons supplied up to a maximum of 200,000 gallons per day. The Kurseong filter was examined and overhauled by the Jewell Filter Co., and is now giving excellent results. A set of rules for the management and control of the catchment area was framed by the Municipal Commissioners and is under consideration. The catchment fencing has been readjusted in some places and it has been proposed that the Forest Department should stop forest work in this area and allow the municipality to protect it. It is hoped by this means to prevent pollution of the water.

26. *Drainage (Rs. 3,68,648).*—The increase of Rs. 89,387 was chiefly on account of capital outlay, the expenditure on which rose by Rs. 85,879.

Howrah (Rs. 59,622) and Burdwan (Rs. 52,928) incurred the largest capital expenditure. The Garulia Municipality completed the second portion, and Budge-Budge the northern portion of their respective schemes ; block 3 of the Serampur scheme was taken up and finished, and the Ranaghat and Kushtia schemes were nearly completed. A number of pucca drains were constructed in English Bazaar and a scheme of partial drainage at Berhampur was carried out, but it does not appear to have been working satisfactorily. The Suri drains are being repaired and encroachments removed. The preliminary arrangements in connection with the Katwa Drainage Scheme were completed and drainage schemes for Bhadreswar, Kurseong and Tangail received Government sanction. Baruipur applied to Government for a grant of Rs. 5,000 to remedy the defects found in its scheme. Cossipore-Chitpur and Garden Reach submitted schemes to Government for approval. The Asansol Drainage Scheme could not be taken up for lack of funds and may have to be revised. Work on the Baranagar outfall channel was also held up. Drainage schemes were under consideration at Basirhat, Kamarhati, Nator, English Bazaar, Dinajpur, Rangpur, Mymensingh, Faridpur and Jamalpur. The preliminary survey for a drainage scheme at Comilla was completed ; this scheme is expected to take some time to mature.

The Commissioner of the Presidency Division has drawn attention to the failure of some drainage schemes after completion and has pointed out that kutcha drains cannot be efficiently maintained by the low-paid staffs employed in small municipalities. The unsatisfactory nature of kutcha drains has now been realised and it is improbable that they will form any important feature in future schemes.

27. *Conservancy* (*Rs. 14,45,131*).—The expenditure under this head showed an increase of Rs. 89,456, principally on account of capital outlay.

An improvement in the Dacca conservancy department is reported, but the Barisal conservancy arrangements are still defective. Chandpur and Brahmanbaria each deputed an officer for a course of training which enabled them to qualify as Sanitary Inspectors. Steps are being taken to extend the Sanitary Officers Act to all municipalities whose income is not less than Rs. 10,000 and it is hoped that a number of these inspectors will shortly be appointed.

28. *Hospitals and Dispensaries and plague charges* (*Rs. 3,75,817*).—There was an increase of Rs. 57,763 under these heads of expenditure. The Presidency Division contributed the major portion of this including a sum of Rs 19,000, contributed by Raja Rao Jogendra Narayan Ray of Lalgola (Rs. 14,000) and the Berhampur District Board (Rs. 5,000) for the Berhampur Hospital. At Bankura a new operation-room was constructed and the outdoor accommodation was extended. At Raniganj quarters were constructed for a midwife. At Ghatal a bungalow was acquired for new hospital buildings. Maniktala established a branch dispensary at Ultadingi. Dhulian spent Rs. 4,038 on a new dispensary. The Pabna Municipality was again unable to contribute its share to the Sadar Dispensary and the contributions of the Bogra and Sherpur Municipalities were inadequate.

The expenditure on plague was almost entirely on preventive measures. A threatened outbreak of plague in epidemic form at Baranagar was successfully checked.

29. *Public Works* (*Rs. 8,59,816*).—There was an increased expenditure of Rs. 45,315 on roads, but the expenditure under the sub-head "Buildings" decreased by Rs. 25,886 ; the total increase of expenditure was only Rs. 30,671. The decrease in expenditure on roads by the municipalities in the Presidency and Dacca Divisions was unsatisfactory, and but for a large increase of Rs. 47,321 in the figures for Howrah, the decrease noticed under this head last year would have continued. The percentage of outlay on public works in Kurseong was only 1·5, but this is explained by the fact that all roads, with the exception of three small ones, are maintained by the Public Works Department. Hooghly-Chinsurah incurred only 3·1 per cent. of its total expenditure on public works.

30. *Public Instruction* (*Rs. 1,83,575*).—The increase of Rs. 17,966 under this head was shared in by all the divisions. Cox's Bazaar spent the

largest proportion of its ordinary income on primary education, viz., 11·2 per cent. Forty-one municipalities spent less than 3·2 per cent.

31. *Loans.*—Forty-one municipalities were in debt at the close of the year and their total amount of indebtedness after deducting Rs. 7,487, the amount of the Sinking Fund investments of the Burdwan Municipality, was Rs. 42,28,989. The largest outstanding liabilities were those of Howrah (Rs. 21,31,043), Darjeeling (Rs. 8,46,919), Dacca (Rs. 3,05,794), Narayanganj (Rs. 1,39,987) and Hooghly-Chinsurah (Rs. 1,34,124). Five municipalities took loans during the year, viz., Howrah (Rs. 2,00,000 for the drainage project), Darjeeling (Rs. 47,740 made up of Rs. 14,000 for improvement of water-supply and Rs. 33,740, the last instalment of the building loan of Rs. 1,63,740), Katwa (Rs. 15,000 for carrying out the drainage scheme), Kushtia (Rs. 6,000, the second instalment of the loan of Rs. 10,000 for drainage) and Jalpaiguri (Rs. 6,000 for the construction of an office building). Vishnupur, Rajpur and Krishnagar paid off their liabilities.

32. On the 31st March 1914, 83 municipalities had outstanding liabilities on current bills amounting to Rs. 2,88,540 which represented 8·1 per cent. of their current demand. In eight municipalities the outstanding liabilities exceeded the closing balance. The financial position of Hooghly-Chinsurah, with a closing balance of Rs. 3,212 and outstanding liabilities of Rs. 73,435, is critical. A special audit of the accounts of this municipality has been ordered by Government since the close of the year.

33. *Audit of Accounts and Embezzlement.*—There were two cases of embezzlement by tax-collectors in Chandrakona and Mahespur and one by a bench clerk in Bhadreswar. A sum of Rs. 558-12-9 was stolen by an office peon from the iron-safe of the Naihati tax daroga. The peon was arrested and has been sentenced to five years' rigorous imprisonment. No embezzlements have been reported from the Dacca, Chittagong and Rajshahi Divisions.

34. *Howrah.*—The current demand on account of taxes rose from Rs. 9,21,011 to Rs. 9,53,203. The total demand amounted to Rs. 10,11,841, of which Rs. 9,13,566 or 90·2 per cent. was collected. The total ordinary income, including grants and contributions, was Rs. 11,49,445 and the ordinary expenditure Rs. 15,74,216. The large increase in expenditure was due to the expenditure of Rs. 6,92,040 under water-supply, capital outlay. The outstanding debt was Rs. 21,31,043. Satisfactory progress was made with the laying of the new 24" water main, and the water-works at Serampur were maintained in good order. The erection of new over-head reservoirs has been postponed until the necessity for them has been established. Land acquisition proceedings were in progress in connection with the construction of the central drainage canal and it is expected that the excavation work will shortly be commenced. The preparation of schemes for pucca drains which will discharge into this canal is approaching completion.

The lighting of the town was greatly improved by the introduction of electric light. Survey operations were commenced under the supervision of the Director-General of Surveys. The clearance of bustees has been engaging the attention of the Commissioners. The provisions of the Bengal Municipal Act have been found unsatisfactory in the case of Howrah, and the Commissioners are considering the advisability of extending to Howrah the sections of the Calcutta Municipal Act dealing with bustees.

35. The year's record of municipal administration has been reviewed by the Divisional Commissioners, and many interesting remarks have been made by District Magistrates. In the Burdwan Division the Asansol, Raniganj, Tamluk, Sonamukhi and Arambagh Municipalities are specially commended for efficiency and good management. On the other hand, Burdwan, Hooghly-Chinsurah, Uttarpara, Baidyabati and Bansbaria are the subject of unfavourable comment. Burdwan passed through a period of exceptional strain at the time of the Damodar flood, which may have accounted for many of its shortcomings. The Magistrate of Burdwan (Mr. W. A. Marr) observes that with the municipalities in his district "the year has been one of preparation rather than performance", for while few important improvements were completed, many were carried through the preliminary stages. The Magistrate of Hooghly (Mr. Prentice) complains of lack of

system and businesslike methods, irregularity in collections and general insufficiency of funds ; he notes substantial progress in water-supply and drainage schemes, but fears that the incomes of municipalities will not expand sufficiently to keep pace with the growing demands unless the maximum limit of taxation is raised. The Magistrate of Howrah specially commends the good work done by the Lilua Ward Committee in the town of Bally. Unfortunately the present relations of the Ward Committee with the Municipal Commissioners are not altogether satisfactory, and the administration of the remainder of the Municipality is not conspicuously efficient the financial position being particularly unsound.

The Commissioner of the Presidency Division (Hon'ble Mr. Monahan) has recorded his opinion as follows : "The character of municipal administration in this division varies widely according to the different circumstances of the municipalities. In the large and wealthy suburban municipalities, with a comparatively high and rising valuation, a fairly high standard has been attained, and there is steady progress. The mill municipalities, which administer small and compact areas, with a sufficient income for their requirements, are efficient bodies. Other municipalities include extensive areas of a rural character, where no large income can be raised by taxation and no very high standard of municipal administration is attainable. Others again administer small and unprogressive towns with little trade or industry, or towns which, owing to economic changes, have declined in importance and are still decaying. In such places no large increase of taxation is possible, and, for any important improvements the municipalities depend on subventions from provincial or district funds or private liberality. Many defects may be found in the work of the municipal committees, the most serious, perhaps, being due to the prevalence of party spirit ; but, when all the difficulties are taken into account, the record of the municipalities, as a whole does not seem a bad one."

The Commissioner of Dacca (Mr. F. C. French) reports that on the whole the municipalities in his division are fairly progressive and desire improvements, but are unwilling to pay for them by any increase of taxation. The Magistrate of Mymensingh (Mr. Spry) observes : "The general charges of under-assessment and slack supervision may justly be made against all municipalities of this district, though without uniform severity. Inadequacy of funds is usually due to unsatisfactory assessment, and it is especially so in municipalities with an elected chairman. On the whole, however, the municipalities continue to do good work, and Government are indebted to many gentlemen for public services rendered at the expense of their time and pockets."

In the Chittagong Division, the Comilla Municipality showed a marked improvement in its administration, especially in the collection of arrears of rates and in the attendance of Commissioners at meetings. The Chittagong Municipality has made considerable progress.

In the Rajshahi Division, the Darjeeling and Kurseong Municipalities have the best record. The affairs of Pabna Municipality have been so unsatisfactory that they have been brought under the investigation of a small committee. Substantial progress has been made in other municipalities, and a number of sanitary schemes have been drawn up.

36. The Municipal Commissioners of Burdwan and Cossipore-Chitpur have not made good use of the freedom given to them in the preparation of their budgets. There have been serious irregularities in the Cossipore-Chitpur finances, and the recent audit of the Burdwan accounts has revealed a most unsatisfactory state of affairs. In the latter municipality there has been an alarming increase in the cost of establishment.

No irregularities have been found in the Maniktala budget, while the Commissioners of Howrah are reported to have used their freedom from control with a due sense of responsibility and to have framed their budget with care and prudence.

37. The acknowledgments of Government are due to the following gentlemen whose names have been mentioned in the reports of the Divisional Commissioners for the good work done by them :—

Burdwan Division.

Maulvi Muhammad Yasin, Chairman, Burdwan Municipality.
Mr. Edgley, Chairman, Asansol Municipality, and Dr. Nicholl, Vice-Chairman.
Mr. Chalmers Hills, Chairman, Raniganj Municipality, and Babu Bipin Behari Banerjee, Vice-Chairman.
Dr. J. J. A. Brachio, Chairman, Suri Municipality.
„ Watts, Chairman, Bankura Municipality, and Babu Ramnath Mukherjee, Vice-Chairman.
Babu Gagan Behari Ghose, Vice-Chairman, Vishnupur.
Mr. L. Burrows, Chairman, and Babu Atul Krishna Mukharjee, Vice-Chairman, Sonamukhi.
Babu Kali Pada Hazra, Vice-Chairman, Midnapore.
„ Durga Ram Bose, Chairman, and Babu Basanta Kumar Sarkar, Vice-Chairman, Tamluk.
Rai Mahendra Chandra Mitra Bahadur, Chairman, Rai Sahib Mahendra Lal Bose, Commissioner, Babu Prosad Das Mullick, the present Vice-Chairman, Hooghly-Chinsurah.
Babu Pramotha Nath Banerjee, Vice-Chairman, Serampur.
Dr. Omirta Lal Munshi, Chairman, Uttarpara.
Babu Bhut Nath Banerjee, Vice-Chairman, Bhadreswar.
„ Nava Gopal Bose, Vice-Chairman, Arambagh.
Rai Mohendra Nath Bhattacharjee Bahadur, Vice-Chairman, Howrah.
Mr. C. G. H. Danby, Chairman, and Dr. E. A. Houseman, Vice-Chairman of the Lilua Ward Committee in the Bally Municipality.

Presidency Division.

Rai Kripa Nath Dutta Bahadur, Chairman, Cossipore-Chitpur Municipality.
Shyama Charan Bhattacharji Bahadur, Vice-Chairman, Bhatpara Municipality.
Babu Jogendra Nath Ghosal, Vice-Chairman, Kamarhati Municipality.
Maulvi Saiyid Mofakhar-ur-Rahman, Vice-Chairman, Titagarh Municipality.
Rai Biswambhar Roy Bahadur, Chairman, Krishnagar Municipality.
Babu Peari Mohan Sanyal, Vice-Chairman, Santipur Municipality.
„ Nogendra Nath Mukharji, Vice-Chairman, Ranaghat Municipality.
Raja Bijoy Sing Dudhoria, Chairman, Azimganj Municipality.
Babu Sachindra Nath Roy, Chairman, Dhulian Municipality.
Rai Sahib Kunja Behari Chakrabarti, Chairman, Khulna Municipality.

Dacca Division.

Nawab Khawaja Muhammad Yusuff, Khan Bahadur, Chairman, Dacca Municipality.
The Hon'ble Mr. R. Glen, Chairman, Narayanganj Municipality.
Babu Nishi Kanta Ghosh, Chairman, Mymensingh Municipality.
Rai Charu Chandra Chaudhuri Bahadur, Chairman, Sherpur Municipality.
Babu Girish Chandra Chakrabarti, Chairman, Kishorganj Municipality.
„ Hem Chandra Routh, Vice-Chairman, Netrakona Municipality.
„ Ambica Charan Majumdar, Chairman, Faridpur Municipality.
„ Jogesh Chandra Chakrabarti, Vice-Chairman, Faridpur Municipality.
„ Abinash Chandra Ray, Chairman, Madaripur Municipality.

Maulvi Habibuddin Ahmad, Vice-Chairman, Madaripur Municipality.
Babu Dinesh Chandra Guha, Chairman, Nalchiti Municipality.
Babu Jogendra Nath Guha, Chairman, Jhalakati Municipality.
„ Satish Chandra Sen, Vice-Chairman, Pirojpur Municipality.
Rai Satyendra Nath Ray Chaudhuri Bahadur, Commissioner of the Pirojpur Municipality.

Chittagong Division.

Major C. A. Gourlay, I.M.S., Chairman, and Mr. A. F. Henderson, Engineer-Secretary of the Chittagong Municipality.
Babu Sarada Kumar Dutt, Vice-Chairman of the Cox's Bazar Municipality.
„ Ambika Charan Das and Babu Sarat Chandra Lahiri, Commissioners, Cox's Bazar Municipality.
„ Upendra Mohan Mitter, M.A., B.L., Vice-Chairman, Comilla Municipality.
„ Haradayal Nag and Babu Basanta Kumar Guha, Vice-Chairmen, Chandpur Municipality.

Rajshahi Division.

Babu Tarakeswar Chakravarti, Vice-Chairman, Dinajpur Municipality.
Maulvi Hafizar Rahman Chaudhuri, Chairman, Bogra Municipality.
Rai Mahendra Chandra Mukherjee Bahadur, Chairman, Sirajganj Municipality.
Babu Bipin Behari Ghose, Chairman, English Bazar Municipality.
„ Tarini Das Ray, Vice-Chairman, English Bazar Municipality.
Mr. F. A. Moller, Vice-Chairman, Darjeeling Municipality.

By order of the Governor in Council,

H. F. SAMMAN,

Secretary to the Govt. of Bengal.

CIRCULAR No. 1M.

COPY forwarded to all Commissioners of Divisions for information.

Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

CIRCULAR No. 2M.

COPY with, a copy of the above Circular, forwarded to all District Officers for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers and Municipal Commissioners.

CIRCULAR No. 3M.

COPY forwarded to all Departments of this Government for information

Nos. 5—9M.

COPY forwarded to the ~~Accountant-General, Bengal,~~ ~~Director of Public Instruction~~ ~~Surgeon-General, Bengal,~~ ~~Secretary, Sanitary Board~~ ~~Inspector-General of Police~~ for information.

No. 10M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

By order of the Governor in Council,

R. B. STEELE,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
GENERAL DEPT.—MUNICIPAL,
The 5th January 1915.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1913-14.

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1914.*

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
BURDWAN DIVISION.																	
Burdwan	1	Burdwan ...	Act III (B. C.) of 1884.	35,921	2	5	15	22	2	20	3	19	26	...	53·8	57·7	57·3
	2	Kalna		8,603	...	5	10	15	...	15	...	15	32	1	...	50·62	50·62
	3	Katwa		6,904	...	4	8	12	1	11	...	12	20	...	45	55·95	53·84
	4	Dainhat		5,342	...	4	8	12	...	12	...	12	10	...	...	53·3	53·3
	5	Raniganj ...		15,497	...	4	8	12	...	12	3	9	21	1	...	52·4	52·4
	6	Asansol		21,919	7	5	...	12	7	5	7	5	10	...	60	66	62·5
		Total ...	.....	94,186	9	27	49	85	10	75	13	72	119	2	...	...	...
Birbhum	7	Suri	Act III (B.C.) of 1884.	9,131	3	2	11	16	3	13	1	15	10	1	41·81	45·45	44·88
Bankura	8	Bankura ...	Act III (B. C.) of 1884.	23,453	3	2	10	15	4	11	3	12	25	1	66	53·8	57
	9	Vishnupur ...		20,478	1	3	8	12	1	11	...	12	28	3	46·4	51·7	51·2
	10	Sonamukhi ...		13,275	1	3	6	10	2	8	1	9	18	...	97·2	48	57·7
		Total ...	.....	57,206	5	8	24	37	7	30	4	33	71	4	...	...	...
Midnapore ...	11	Midnapore ...	Act III (B. C.) of 1884.	32,740	2	4	12	18	3	15	3	15	18	...	20·4	56·6	50·6
	12	Tamluk		8,048	1	3	8	12	3	9	...	12	20	...	56·5	71·1	67·5
	13	Ghatal		12,064	...	5	10	15	2	13	...	15	19	4	31·57	37·65	36·84
	14	Chandrakona ...		8,121	...	4	8	12	...	12	...	12	39	8	...	57·52	57·52
	15	Ramjibanpur ...		8,481	...	3	6	9	...	9	...	9	12	...	...	59·26	59·26
	16	Khirpai		4,605	...	4	6	10	1	9	...	10	14	...	40	71·4	65·7
	17	Kharar		8,839	1	5	10	16	1	15	...	16	41	2	58	55·3	55·6
		Total ...	.....	82,898	4	28	60	92	10	82	3	89	163	14	...	...	...
Hooghly	18	Hooghly-Chinsura	Act III (B. C.) of 1884.	28,916	2	4	12	18		15	2	16	26	...	6·62	59·18	50·4
	19	Serampore ...		49,594	1	5	12	18	1	17	4	14	25	2	36	55·7	54·5
	20	Uttarpara ...		7,373	...	4	8	12	...	12	...	12	25	2	...	60·3	60·3
	21	Baidyabati ...		20,516	...	4	8	12	...	12	1	11	34	1	...	63·02	63·02
	22	Bhadreswar ...		24,353	...	4	8	12	...	12	3	9	19	2	...	41·6	41·6
	23	Kotrung		6,574	...	3	6	9	...	9	...	9	15	...	...	64·4	64·4
	24	Bansberia ...		6,108	...	3	6	9	...	9	...	9	22	...	...	67·6	67·6
	25	Arambagh ...		8,048	2	2	8	12	3	9	...	12	15	...	71·11	68·14	68·88
		Total ...	.....	151,482	5	29	68	102	7	95	10	92	181	7	...	...	...
Howrah	26	Howrah	Act III (B. C.) of 1884.	179,006	5	5	20	30	5	25	7	23	29	...	49·6	59·5	57·8
	27	Bally		22,394	...	7	14	21	...	21	5	16	31	6	...	47·46	47·46
		Total ...	.....	201,400	5	12	34	51	5	46	12	39	60	6	...	...	...
		Divisional Total	.....	596,303	31	106	246	383	42	341	43	340	577	34	...	...	...
PRESIDENCY DIVISION.																	
24-Parganas ...	28	Cossipore-Chitpur	Act III (B.C.) of 1884.	47,012	...	4	8	12	2	10	2	10	63	2	100	69·2	74·3
	29	Maniktala ...		53,675	...	4	8	12	2	10	2	10	17	...	55·8	61·1	60·2
	30	Baranagar ...		25,889	...	4	9	13	...	13	2	11	24	1	...	61·8	61·8
	31	Kamarhati ...		18,004	...	4	8	12	1	11	2	10	15	...	60	64·8	64·4
	32	South Suburban		28,083	...	3	7	10	1	9	...	10	16	...	90	83·3	85
	33	Tollyganj ...		18,626	...	3	6	9	1	8	1	8	14	...	60	61·1	60·3
	34	Garden Reach ...		45,295	...	12	...	12	2	10	5	7	17	...	61·7	64·1	63·7
	35	Rajpur ...		11,609	...	6	12	18	4	14	...	18	17	...	80	78·6	78·8
	36	Baruipur ...		5,376	...	3	6	9	1	8	...	9	20	...	59	53·6	54·4
	37	Jainagar ...		9,247	1	3	8	12	1	11	...	12	21	1	43·2	50·3	49·6
	38	South Dum-Dum		12,882	...	3	6	9	...	9	1	8	13	...	...	69·2	69·2
	39	North Dum-Dum		5,046	...	3	6	9	1	8	...	9	10	1	...	64·4	57·7
	40	South Barrackpore.		11,849	...	4	8	12	3	9	...	12	17	...	30	56·2	49·5
	41	Panihati ...		11,118	...	3	7	10	2	8	...	10	13	...	66·6	67·3	66·1
	42	Titagarh ...		45,159	...	10	...	10	1	9	7	3	13	...	53·8	58·9	58·4
	43	North Barrackpore.		16,105	...	5	10	15	1	14	2	13	10	...	40	63	61·3
	44	Garulia		11,582	...	10	...	10	2	8	3	7	15	3	70	43	48
	45	Barasat ...		8,794	...	6	12	18	2	16	...	18	20	2	52·1	36·9	38·9
	46	Naihati ...		18,218	...	3	6	9	3	6	2	7	12	...	38·8	36·1	53·7
	47	Halisahar ...		13,454	...	4	8	12	5	7	3	9	13	...	52·3	60·7	57·05
	48	Bhatpara ...		50,426	...	15	...	15	1	14	8	7	16	...	12·5	65·7	61·7
	49	Gobordanga ...		5,072	...	3	6	9	...	9	...	9	17	...	...	60·1	60·1
	50	Basirhat ...		18,332	...	5	10	15	...	15	...	15	26	5	...	43·0	43·07
	51	Baduria ...		13,685	1	3	8	12	1	11	...	12	8	...	12·5	48·17	44·1
	52	Taki ...		5,203	...	3	6	9	2	7	...	9	17	...	62·1	56·4	57·5
	53	Budge-Budge ...		17,982	1	8	...	9	...	9	4	5	14	...	...	63·3	63·3
		Total ...	.....	527,723	3	134	165	302	39	263	44	258	458	15	...	...	...
Nadia	54	Krishnagar ...	Act III (B.C.) of 1884.	23,475	4	3	14	21	4	17	1	20	20	...	54·2	52·7	52·8
	55	Santipur ...		26,703	...	5	10	15	1	14	...	15	21	1	71·4	51·1	55·8
	56	Ranaghat ...		9,850	2	4	12	18	2	16	...	18	23	4	30·4	44·3	42·7
	57	Nadia ...		12,480	1	3	8	12	1	11	...	12	19	3	52·6	59·3	58·7
	58	Kushtia ...		6,291	...	4	8	12	...	12	1	11	21	1	...	52·3	52·3
	59	Kumarkhali ...		3,769	...	5	10	15	...	15	...	15	17	...	...	50·6	50·6
	60	Meherpur ...		5,961	...	3	6	9	...	9	...	9	13	...	...	54·7	54·7
	61	Birnagar ...		2,554	...	4	8	12	...	12	...	12	12	...	...	44·4	44·4
	62	Chaudah ...		4,931	1	4	8	13	2	11	...	13	23	1	76·08	55·3	58·5
		Total ...	.....	96,114	8	35	84	127	10	117	2	125	169	10	...	...	...

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1914*—continued.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*concluded.*																	
Murshidabad	63	Berhampore	Act III (B.C.) of 1884.	26,142	2	6	17	25	5	20	5	20	28	...	38·0	59·2	48·7
	64	Murshidabad		12,669	...	5	10	15	1	14	1	14	20	4	25·0	48·8	47·6
	65	Azimganj		12,327	...	5	10	15	...	15	...	15	20	3	...	55·3	55·3
	66	Jangipur		11,408	...	6	12	18	...	18	...	18	24	5	...	45·	45·
	67	Kandi		12,638	1	3	7	11	1	10	...	11	21	5	85·7	53·2	61·03
	68	Dhuliau		8,298	...	9	...	9	...	9	...	9	13	...	...	62·3	62·3
		Total	.....	83,422	3	34	56	93	7	88	6	87	126	17	...	...	...
Jessore	69	Jessore	Act III (B.C.) of 1884.	8,911	2	4	12	18	4	14	1	17	20	3	47·08	47·35	47·5
	70	Kotchandpur		8,077	...	5	5	10	2	8	1	9	15	...	63·33	62·5	62·66
	71	Maheshpur		4,215	1	5	10	(a)16	1	15	...	16	24	4	10·1	89·8	48·4
		Total	.....	21,203	3	14	27	44	7	37	2	42	59	7	...	...	...
Khulna	72	Khulna	Act III (B.C.) of 1884.	12,993	2	3	10	15	3	12	...	15	18	2	8·0	37·6	31·5
	73	Satkhira		10,866	...	4	8	12	...	12	...	12	15	1	...	63·3	63·3
	74	Debhatta		5,296	...	4	8	12	...	12	...	12	10	3	...	45·83	45·83
		Total	.....	29,155	2	11	26	39	3	36	...	39	43	6	...	...	...
		Divisional Total	.....	757,677	19	228	358	605	66	539	54	551	855	55	...	...	...
DACCA DIVISION.																	
Dacca	75	Dacca	Act III (B.C.) of 1884.	103,152	3	4	14	21	3	18	4	17	23	...	27·5	64·7	59·5
	76	Narayanganj		27,876	...	4	8	12	...	12	4	8	14	...	...	55·6	55·6
		Total	.....	136,028	3	8	22	33	3	30	8	25	37	...	...	...	...
Mymensingh	77	Mymensingh	Act III (B.C.) of 1884.	19,853	2	4	12	18	3	15	3	15	16	2	33·3	49·5	46·8
	78	Muktagacha		6,555	...	3	6	9	...	9	...	9	16	1	...	38·8	38·8
	79	Jamalpur		21,109	1	4	10	15	3	12	1	14	15	1	73·3	39·4	46·2
	80	Sherpur		15,591	...	4	8	12	1	11	...	12	28	...	...	47·9	43·7
	81	Kishorganj		18,026	1	4	10	15	1	14	...	15	33	3	45·4	42·4	42·6
	82	Bazitpur		10,833	..	3	6	9	1	8	...	9	20	2	45·0	43·1	43·3
	83	Netrokona		13,740	3	13	...	16	5	11	1	15	20	...	67·0	59·0	61·5
	84	Tangail		16,362	3	2	10	15	3	12	1	14	36	6	66·6	44·1	48·6
		Total	.....	122,069	10	37	62	109	17	92	6	103	184	15	...	...	...
Faridpur	85	Faridpur	Act III (B.C.) of 1884.	13,131	2	4	12	18	2	16	2	16	24	...	20·8	48·6	45·6
	86	Madaripur		19,073	...	4	8	12	...	12	...	12	14	...	...	46·4	46·4
		Total	.....	32,204	2	8	20	30	2	28	2	28	38	...	...	...	...
Bakarganj	87	Barisal	Act III (B.C.) of 1884.	22,473	1	4	10	15	1	14	2	13	17	2	23·0	57·1	54·4
	88	Nalchiti		1,953	3	6	...	9	2	7	...	9	34	...	85·3	46·6	55·2
	89	Jhalakati		5,979	2	7	...	9	3	6	...	9	39	2	66·6	55·1	57·8
	90	Pirojpur		11,996	1	10	...	11	1	10	...	11	20	...	90·0	67·0	69·0
	91	Patuakhali		6,217	1	9	...	10	2	8	1	9	15	...	86·3	76·6	74·0
		Total	.....	48,618	8	36	10	54	9	45	3	51	125	4	...	...	...
		Divisional Total	.....	338,919	23	89	114	226	31	195	19	207	384	19	...	...	...
CHITTAGONG DIVISION.																	
Chittagong	92	Chittagong	Bengal Act III of 1884.	28,766	2	4	12	18	2	16	4	14	23	3	80·4	67·9	69·3
	93	Cox's Bazar		4,378	3	10	...	13	3	10	...	13	13	...	74·35	58·07	61·53
		Total	.....	33,144	5	14	12	31	5	26	4	27	36	3	...	...	...
Tippera	94	Comilla	Bengal Act III of 1884.	22,692	1	5	12	(b)18	1	17	2	16	18	...	16·6	65·6	62·9
	95	Brahmanbaria		22,295	...	4	8	12	...	12	1	11	15	...	...	51·3	51·3
	96	Chandpur		12,717	1	2	6	9	1	8	2	7	21	...	90·4	62·5	65·6
		Total	.....	57,704	2	11	26	39	2	37	5	34	54	...	...	...	...
Noakhali	97	Noakhali		7,009	2	2	8	12	5	7	1	11	14	1	61·4	62·2	61·9
		Divisional Total		97,857	9	27	46	82	12	70	10	72	104	4	...	...	...

(a) Includes official Chairman.
(b) This does not include the Chairmam appointed by Government.

FORM No. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1914*—concluded.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	Act III of (B.C.) 1884.	23,406	2	5	14	21	7	14	3	18	21	5	34·5	53·2	50·1
	99	Nator		8,252	1	5	12	18	2	16	1	17	14	...	3·6	49·1	
		Total ...	.....	31,657	3	10	26	39	9	30	4	35	35	5	...	...	...
Dinajpur	100	Dinajpur ...	Act III (B. C.) of 1884	15,945	1	4	10	15	3	12	1	14	19	3	19·12	45·17	45·96
Jalpaiguri	101	Jalpaiguri ...	Act III (B. C.) of 1884	11,469	3	3	10	16	5	11	3	13	16	2	56·2	43·7	46·09
Rangpur	102	Rangpur ...	Act III (B. C.) of 1884	16,429	1	5	12	18	1	17	1	17	21	2	38·9	49·6	48·9
Bogra	103	Bogra	Act III (B. C.) of 1884.	9,113	3	2	10	15	3	12	...	15	13	1	11·23	53·23	44·6
	104	Sherpur		4,088	...	4	8	12	1	11	...	12	26	3	46·1	39·1	39·7
		Total ...	.....	13,201	3	6	18	27	4	23	...	27	39	4	...	...	...
Pabna	105	Pabna	Act III (B. C.) of 1884.	19,274	2	4	12	18	3	15	...	18	24	5	42·2	28·8	32·2
	106	Serajganj ...		24,777	...	6	12	18	...	18	...	18	22	...	...	50·25	50·25
		Total ...	.....	44,051	2	10	24	36	3	33	...	36	43	5	...	...	...
Malda	107	English Bazar ...	Act III (B. C.) of 1884.	14,322	3	3	12	18	3	15	...	18	18	1	61·1	45·2	47·8
	108	Old Malda ...		3,750	2	2	8	12	2	10	...	12	9	...	22·2	46·6	34·9
	109	Nawabganj ...		41,956	...	12	...	12	1	11	...	12	16	...	50	51·1	51·0
		Total ...	.....	30,028	5	17	20	42	6	36	...	42	43	1	...	...	...
Darjeeling ...	110	Darjeeling ...	Act III (B. C.) of 1884.	19,005	5	20	....	25	5	20	19	6	21	...	40	52·5	50
	111	Kurseong ...		5,574	3	6	3	12	...3	9	7	5	12	...	60·8	58·1	58·8
		Total ...	.....	24,579	8	26	3	37	8	29	26	11	38	...	...	...	...
		Divisional Total	.....	187,359	26	81	123	230	39	191	35	195	254	22	...	...	...
		GRAND TOTAL	.....	1,978,115	108	531	687	1,526	190	1,336	161	1,365	2,174	134	...	...	...
		GRAND TOTAL FOR 1912-13 ...	.....	1,974,688	101	542	880	1,523	176	1,347	158	1,365	2,050	132	...	...	...

FORM No. II.

STATEMENT SHOWING THE INCOME

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1913-14.

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
				(i)—Octroi.															
				(a) Class I. (Articles of food or drink for man or animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for octroi.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BERDWAN DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	77,974	...	...	...	...	...	...	...	...	...	...	41,654	7,371	1,662	4,234	35,034	...
	2	Kalna	4,226	...	...	...	...	...	...	...	...	...	...	367	3,961	307	...	...	...
	3	Katwa	28,823	...	...	...	...	...	...	...	...	...	...	94	1,561	90	...	...	...
	4	Dainhat	1,720	...	...	...	...	...	...	...	...	...	...	9	575	...	...	...	...
	5	Raniganj	4,412	...	...	...	...	...	...	...	...	...	...	12,563	1,346	734	...	...	...
	6	Asansol	7,690	...	...	...	...	...	...	...	...	...	...	27,847	1,212	598	...	...	...
		Total ...	1,24,845	...	...	...	...	...	...	...	...	...	...	82,534	16,026	3,391	4,234	35,034	...
Birbhum ...	7	Suri	5,166	...	...	...	...	...	...	...	...	...	...	1,475	822	278	...	...	...
Bankura	8	Bankura	50,121	...	...	...	...	...	...	...	...	...	...	2,027	2,894	103	...	...	...
	9	Vishnupur	588	...	...	...	...	...	...	...	...	...	...	169	1,100	30	...	...	...
	10	Sonamukhi ...	2,470	...	...	...	...	...	...	...	...	...	...	100	803	133	...	...	...
		Total ...	53,179	...	...	...	...	...	...	...	...	...	...	2,296	4,797	266	...	...	...
Midnapore	11	Midnapore	15,232	...	...	...	...	...	...	...	...	...	...	24,811	5,527	572	...	...	...
	12	Tamluk	864	...	...	...	...	...	...	...	...	...	...	332	405	37	166	...	...
	13	Ghatal	975	...	...	...	...	...	...	...	...	...	...	221	1,040	157	19	...	...
	14	Chandrakona ...	1,438*	...	...	...	...	...	...	...	...	...	...	63	1,121	...	...	...	...
	15	Ramjibanpur ...	595	...	...	...	...	...	...	...	...	...	...	28	1,187	...	...	...	...
	16	Khirpai	1,308	...	...	...	...	...	...	...	...	...	...	33	1,151	...	...	...	...
	17	Kharar	6,381	...	...	...	...	...	...	...	...	...	...	2	1,927	...	...	...	...
		Total ...	26,683	...	...	...	...	...	...	...	...	...	...	25,490	12,358	766	185	...	...
Hooghly	18	Hooghly-Chinsura	82,470	...	...	...	...	...	...	...	...	...	...	32,326	5,027	641	4,410	...	...
	19	Serampore	59,095	...	...	...	...	...	...	...	...	...	...	35,284	2,371	1,257	8,151	4,344	...
	20	Uttarpara	20,074	...	...	...	...	...	...	...	...	...	...	9,373	1,104	330	1,500	...	...
	21	Baidyabati ...	8,125	...	...	...	...	...	...	...	...	...	...	11,170	4,590	1,290	313	...	...
	22	Bhadreswar ...	24,285	...	...	...	...	...	...	...	...	...	...	14,767	1,043	490	...	...	...
	23	Kotrang	4,229	...	...	...	...	...	...	...	...	...	...	5,743	247	2,667	...	...	...
	24	Bansberia	2,980	...	...	...	...	...	...	...	...	...	...	69	264	61	...	...	...
	25	Arambagh	713	...	...	...	...	...	...	...	...	...	...	634	994	140	...	...	...
		Total ...	2,01,971	...	...	...	...	...	...	...	...	...	...	1,07,366	15,640	6,876	14,374	4,344	...
Howrah	26	Howrah	4,47,944	...	...	...	...	...	...	...	...	...	...	3,24,220	17,694	18,594	...	2,43,745	1,09,669
	27	Bally	8,793	...	...	...	...	...	...	...	...	...	...	24,883	911	977	787	...	...
		Total ...	4,56,737	...	...	...	...	...	...	...	...	...	...	3,49,103	18,565	19,571	787	2,43,745	1,09,669
		Divisional Total	8,68,581		...	...	...	...	...	...	...	...	...	5,68,264	68,208	31,148	19,580	2,83,123	1,09,669
PRESIDENCY DIVISION.																			
24-Parganas	28	Cossipore-Chitpur	23,848	...	...	...	...	...	...	...	...	...	...	1,15,548	3,970	907	...	62,176	45,797
	29	Maniktala ...	47,420*	...	...	...	...	...	...	...	...	...	...	58,132	12,568	4,046	...	40,220	4,714
	30	Baranagar ...	21,782	...	...	...	...	...	...	...	...	...	...	21,066	2,463	364	1,761	...	...
	31	Kamarhati ...	2,802	...	...	...	...	...	...	...	...	...	...	11,310	378	337	...	...	...
	32	South Suburban	12,290	...	...	...	...	...	...	...	...	...	...	19,339	1,693	3,917	...	3,339	...
	33	Tollygunj ...	7,614	...	...	...	...	...	...	...	...	...	...	15,224	1,804	2,354	...	5,983	...
	34	Garden Reach ...	66,057	...	...	...	...	...	...	...	...	...	...	50,395	2,857	925	...	20,060	...
	35	Rajpur ...	1,832	...	...	...	...	...	...	...	...	...	...	26	1,295	165	...	...	...
	36	Baruipur ...	2,664	...	...	...	...	...	...	...	...	...	...	227	1,567	61	...	...	...
	37	Jainagar ...	2,988	...	...	...	...	...	...	...	...	...	...	100	1,405	179	...	...	...
	38	South Dum-Dum	20,102	...	...	...	...	...	...	...	...	...	...	6,325	1,841	163	...	2,618	...
	39	North Dum-Dum	1,969	...	...	...	...	...	...	...	...	...	...	65	2,665	7	...	...	...
	40	South Barrackpore	1,134	...	...	...	...	...	...	...	...	...	...	2,520	926	320	...	...	...
	41	Panihati ...	2,121	...	...	...	...	...	...	...	...	...	...	391	725	87	...	...	...
	42	Titagarh ...	24,337	...	...	...	...	...	...	...	...	...	...	27,664	1,086	444	...	...	...
	43	North Barrackpore	1,715	...	...	...	...	...	...	...	...	...	...	409	629	416	312	...	...
	44	Garulia ...	33,566	...	...	...	...	...	...	...	...	...	...	6,981	148	439	...	...	...
	45	Barasat ...	5,223	...	...	...	...	...	...	...	...	...	...	392	3,836	21	...	...	...
	46	Naihati ...	22,272	...	...	...	...	...	...	...	...	...	...	1,036	481	218	2,040	...	...
	47	Halisahar ...	1,092	...	...	...	...	...	...	...	...	...	...	1,978	755	110	240	...	...
	48	Bhatpara ...	37,810	...	...	...	...	...	...	...	...	...	...	28,716	959	2,791	...	...	...
	49	Gobordanga ...	3,464*	...	...	...	...	...	...	...	...	...	...	122	292	8	...	...	...
	50	Basirhat ...	201	...	...	...	...	...	...	...	...	...	...	437	1,042	262	...	...	...
	51	Baduria ...	258	...	...	...	...	...	...	...	...	...	...	48	1,380	21	...	...	...
	52	Taki	347	...	...	...	...	...	...	...	...	...	...	76	70	...	...	...	...
	53	Budge-Budge ...	1,197	...	...	...	...	...	...	...	...	...	...	33,223	344	117	...	...	...
		Total ...	3,46,105	...	...	...	...	...	...	...	...	...	...	4,01,750	46,979	18,729	4,293	1,34,296	50,511

* Revised figures.

in the Bengal Presidency during the year ending 31st March 1914.

				Realizations under Special Acts.								Revenue derived from Municipal property and powers apart from Taxation.									
Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrims-tax, etc., in as many columns as may be necessary).		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.									From burning-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18,287	...	79	1,03,321	595	514	4	...	...	...	...	1,110	4,818	12	777	6,910	...	1,122	...	908	625	26
4,117	4,832	176	13,760	197	87	3	...	40	...	...	327	235	35	18	...	...	...	...	1,722	...	4
2,332	6,592	42	10,711	310	...	...	...	...	...	...	310	94	5	100	...	38	...	...	2,450	...	...
602	2,671	13	3,870	410	...	5	...	...	...	...	445	179	7	...	...	...	...	...	326	...	...
2,708	...	55	17,406	440	90	2	...	...	...	...	502	754	64	...	...	120	5	...	...	224	...
13,497	...	19	43,173	602	264	6	...	...	...	...	812	5	...	...		...	2,426	...	...	...	9
41,543	14,095	384	1,97,241	2,524	892	20	...	40	...	...	3,476	5,486	123	895	6,910	158	3,623	...	5,406	846	39
5,346	5,683	64	13,668	495	134	5	...	...	...	...	634	78	25	388	...	...	1,200	...	...	...	...
4,161	10,335	146	19,666	385	81	7	...	268	...	...	741	35	51	86	...	354	2,853	...	...	32	...
2,689	7,841	5	18,834	253	...	2	...	...	...	...	355	990	...	42	...	...	1,084	...	5	...	...
...	6,796	88	6,920	190	...	...	...	...	...	...	190	109	...	5	...	...	...	...	...	...	...
6,850	23,972	239	38,420	828	81	9	...	268	...	...	1,187	1,137	51	133	...	354	3,937	...	5	32	...
20,314	...	111	51,335	346	506	11	...	...	...	...	863	968	118	47	16,645	1,115	728	...	223	...	60
2,625	3,758	51	7,374	16	...	31	...	...	...	...	47	110	109	3	...	...	2,931	...	1	...	...
...	6,391	265	8,096	78	...	2	...	...	...	...	80	810	7,152	...	...	...	...	...	...	...	...
...	2,708	106	3,998	110	...	1	...	...	...	...	111	609	142	...	...	...	...	...	...	...	...
...	2,361	29	3,605	85	...	...	...	...	...	...	85	280	...	...	...	...	...	...	...	...	...
...	1,704	6	2,894	83	...	3	...	...	...	...	86	250	15	...	...	...	...	...	...	...	...
...	3,396	223	5,548	69	...	...	...	...	...	...	69	159	8	...	...	...	...	...	...	...	...
22,939	20,318	791	82,847	787	506	48	...	...	...	...	1,341	3,186	7,544	50	16,645	1,115	3,709	...	224	...	60
17,007	...	449	59,860	603	511	22	...	26	...	...	1,167	157	272	...	...	...	...	...	...	...	125
22,983	...	56	74,446	840	274	26	...	...	...	...	1,140	817	5	...	...	533	2,750	...	...	39	2
5,093	...	121	17,721	107	157	9	...	...	...	...	270	132	...	...	...	...	...	...	...	...	...
6,511	...	40	23,914	263	17	21	...	...	...	...	301	130	95	...	...	...	51	...	1,028	...	...
7,904	574	86	24,864	100	57	8	...	...	...	...	165	8	8	2,057	...	1	6	...	132	35	1
1,437	...	4	8,008	148	...	6	...	...	...	...	154	...	...	...	...	...	...	...	...	...	...
...	3,494	42	3,930	117	...	5	...	...	...	...	122	...	...	...	...	...	...	...	3,261	...	...
1,299	2,960	44	6,071	211	...	15	...	...	12	...	238	337	...	...	...	...	...	...	...	...	...
62,234	7,028	842	2,28,704	2,394	1,016	109	...	26	12	...	3,557	1,581	380	2,057	...	534	2,807	...	4,421	74	128
1,91,684	...	246	9,13,812	1,134	1,841	62	12,245	3	...	...	15,285	4,323	752	...	...	...	12,832	6,994	...	2,662	14,336
12,088	...	61	39,707	423	18	7	...	...	...	...	448	117	178	61	...	...	...	...	60	...	...
2,11,772	...	307	9,53,519	1,557	1,859	69	12,245	3	...	...	15,733	4,440	930	61	...	...	19,832	6,994	60	2,662	14,336
3,50,684	71,096	2,627	15,01,399	8,585	4,488	260		337	12	...	25,927	15,907	9,053	3,567	23,555	2,161	35,108	6,994	10,116	3,614	14,563
51,904	...	477	2,80,779	882	154	34	24,284	...	...	...	25,354	3,594	...	4,984	...	...	126	...	385	150	8
31,569	...	1,323	1,52,474	733	1,610	22	3,473	...	...	...	5,838	605	...	5,781	...	...	175	...	...	...	...
16,246	...	113	41,953	392	170	31	...	...	...	...	593	1,945	77	80	...	...	112	...	58	...	35
8,030	...	14	20,069	380	6	18	...	...	...	...	405	191	26	2	...	...	194	...	107	...	...
6,045	..	91	34,424	94	86	57	...	...	...	...	237	...	56	260	...	...	...	...	2,161	...	360
5,011	...	236	30,612	284	231	25	...	...	...	...	540	846	4	2,516	...	...	279	126	...	...	...
22,442	...	1,488	97,967	355	324	40	3,161	...	...	...	3,880	171	...	...	...	...	70	...	80	...	120
2,059	5,815	93	9,493	86	134	12	...	...	...	...	232	261	219	39	...	...	25	...	...	...	...
1,887	3,718	53	7,513	155	68	10	...	180	...	...	413	23	47	...	...	...	25	...	150	...	...
1,773	4,084	40	7,561	194	...	40	...	...	...	...	234	209	...	...	...	4	...	...	108	...	...
3,517	4,436	45	18,945	199	92	4	...	...	...	...	295	72	...	...	...	...	82	...	...	61	320
499	1,728	3	4,967	111	53	2	...	...	...	...	166	...	...	...	...	...	...	...	...	...	...
4,169	3,852	11	11,843	259	144	8	...	...	...	...	411	88	5	...	...	...	...	...	550	...	...
4,435	6,584	13	12,235	324	82	3	...	...	...	...	409	7	22	...	...	...	25	...	647	...	...
21,745	...	34	50,973	79	46	6	...	...	...	...	122	315	...	...	...	...	885	...	664	306	300
5,381	6,309	7	13,463	338	202	3	...	...	...	...	543	85	...	27	...	...	178	...	21	...	...
6,660	...	...	14,168	193	...	2	...	...	...	...	195	635	...	76	...	...	25	...	108	...	20
1,424	3,170	43	8,886	500	72	12	...	...	...	...	584	69	213	1	...	5	825	...	...	...	...
5,257	9,187	..	18,219	250	78	17	...	...	...	...	345	554	274	...	...	...	...	...	...	29	5
3,070	4,326	36	10,515	554	42	7	...	...	...	...	603	41	4,774	...	...	...	911	...	...	...	300
12,855	...	83	45,404	971	...	17	...	...	...	...	988	169	5	1,084	...	...	100	...	325	3	...
...	3,492	17	3,931	96	...	19	...	...	...	...	115	...	25	...	...	...	...	...	...	...	...
1,376	4,986	93	8,201	140	...	39	...	...	...	...	179	49	14	...	...	...	70	...	...	...	...
209	3,749	...	5,407	169	...	11	...	...	...	...	180	...	...	...	...	...	20	...	...	...	...
...	3,076	88	3,310	30	...	15	...	...	...	...	45	40	...	...	...	...	5	...	...	...	...
5,936	...	64	39,684	66	37	42	...	...	...	...	145	247	7	1,787	...	...	100	...	73	...	...
2,23,469	68,402	4,472	9,52,991	7,825	3,634	494	30,918	180	...	...	43,051	10,246	5,467	15,746	...	9	4,231	125	5,437	549	1,448

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
BURDWAN DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	561	...	...	628	...	16,387	34,593	1,020	...	...	...	...	10,000	...	...	45,613
	2	Kalna	187	70	...	...	...	2,271	...	...	...	...	...	...	...	...	...	...
	3	Katwa	299	...	...	...	...	2,986	400	...	130	...	...	300	...	...	130	960
	4	Dainhat	30	...	...	...	...	542	400	...	...	...	...	300	...	...	155	855
	5	Raniganj	314	...	...	...	...	948	...	...	30	...	...	100	...	...	690	820
	6	Asansol	556	...	...	...	...	2,996	...	...	192	...	...	500	...	...	6,924	7,613
		Total	1,947	70	...	628	...	26,130	35,393	1,020	352	...	...	1,200	10,000	...	7,896	55,861
Birbhum	7	Suri	119	...	...	7	...	1,797	600	...	188	...	...	1,036	...	...	502	2,225
Bankura	8	Bankura	264	...	...	...	...	3,678	500	...	3,725	3,000	...	2,000	200	...	2,980	12,405
	9	Vishnupur	123	...	...	...	...	2,241	...	...	100	...	...	1,021	200	...	130	1,451
	10	Sonamukhi	154	...	...	...	...	268	300	...	100	...	...	240	...	...	29	669
		Total	941	...	...	...	...	6,190	800	...	3,925	3,000	...	3,261	400	...	3,139	14,525
Midnapore	11	Midnapore	504	...	1,849	2,025	...	24,282	...	7,180	16,339	...	250	3,000	...	5,805	1,488	33,062
	12	Tamluk	212	...	...	...	...	3,416	...	...	195	...	...	300	...	...	772	1,267
	13	Ghatal	155	30	...	...	...	8,147	1,000	...	870	...	...	...	...	...	5,320	7,190
	14	Chandrakona	33	...	...	...	...	784	...	...	...	...	...	240	...	...	207	447
	15	Ramjibanpur	90	52	...	...	...	422	...	...	...	...	...	...	...	...	22	27
	16	Khirpai	15	...	...	...	...	280	500	...	...	...	...	160	...	...	...	660
	17	Kharar	44	...	...	...	...	211	1,000	...	...	...	...	230	300	...	97	1,627
		Total	1,053	82	1,849	2,025	...	37,542	2,500	7,180	16,404	...	250	3,930	300	5,805	7,911	44,280
Hooghly	18	Hooghly-Chinsura	737	...	277	...	...	1,291	51,170	...	...	...	...	...	6,279	...	...	57,449
	19	Serampore	468	...	...	...	...	4,891	...	...	1,649	...	...	1,650	14,526	1,281	4,180	23,286
	20	Uttarpara	236	...	...	...	...	367	...	...	...	...	...	...	...	...	...	...
	21	Baidyabati	222	85	...	...	...	1,611	500	...	...	...	...	...	...	...	...	500
	22	Bhadreswar	768	526	...	...	...	3,541	17,800	...	1,012	666	...	...	496	...	1,845	21,819
	23	Kotrung	62	...	...	...	...	62	...	...	...	12	...	...	...	...	...	12
	24	Bansberia	227	...	...	...	...	3,488	...	...	...	...	...	...	...	...	...	...
	25	Arambagh	289	...	...	...	...	626	250	...	196	...	...	300	...	...	379	1,125
		Total	3,008	610	277	...	...	15,877	69,720	...	2,857	678	...	1,950	21,301	1,281	6,404	1,04,191
Howrah	26	Howrah	10,662	32,061	...	...	...	91,622	1,00,000	...	...	6,300	...	...	136	...	...	1,06,436
	27	Bally	75	...	...	...	...	494	1,000	...	...	...	...	...	300	...	...	1,300
		Total	10,737	32,061	...	...	...	92,116	1,01,000	...	...	6,300	...	...	436	...	...	1,07,736
		Divisional Total	17,405	32,823	2,126	2,660	...	1,79,652	2,09,913	8,200	23,726	9,978	250	11,376	32,437	7,086	25,852	3,38,818
PRESIDENCY DIVISION—*contd.*																		
24-Parganas	28	Cossipore-Chitpur	3,711	...	...	...	...	12,957	...	...	...	700	...	...	600	...	...	700
	29	Maniktala	1,283	1	...	...	...	78,85	...	...	...	50	...	...	8	...	250	850
	30	Baranagar	326	775	51	...	...	3,468	450	...	...	...	...	...	...	...	...	458
	31	Kamarhati	132	...	...	...	...	652	...	...	...	...	...	...	1,647	...	...	1,647
	32	South Suburban	332	...	...	...	...	3,169	...	...	...	240	...	300	...	...	49	589
	33	Tollyganj	176	...	...	...	...	2,946	...	...	...	...	...	...	...	...	...	...
	34	Garden Reach	215	...	...	...	...	656	...	...	...	...	...	...	...	...	...	...
	35	Rajpur	127	...	...	...	...	671	...	...	200	...	...	300	...	...	47	547
	36	Baruipur	303	...	...	...	...	548	150	...	...	...	...	120	...	...	114	384
	37	Jainagar	81	...	...	...	...	402	300	...	400	...	...	300	...	...	...	1,000
	38	South Dum-Dum	45	...	...	...	...	560	500	...	...	...	...	...	12	...	...	500
	39	North Dum-Dum	5	...	...	...	...	5	...	...	...	...	...	120	...	...	...	132
	40	South Barrackpore	102	...	...	...	...	749	...	...	...	...	...	552	...	...	...	552
	41	Panihati	51	...	...	...	...	752	...	...	...	...	...	...	...	...	...	...
	42	Titagarh	434	...	...	...	...	2,604	500	...	...	...	...	...	1,800	...	...	1,800
	43	North Barrackpore	37	...	...	...	...	648	...	...	...	...	...	...	...	...	...	500
	44	Garulia	174	...	...	...	...	1,018	400	...	...	...	...	...	960	...	...	1,085
	45	Barasat	67	...	...	...	...	1,200	...	...	...	...	...	...	...	...	105	290
	46	Naihati	232	...	...	...	...	1,089	650	...	70	...	...	...	24	...	390	94
	47	Halisanar	58	...	...	...	...	5,787	10,000	...	...	...	...	...	...	...	...	650
	48	Bhatpara	365	875	...	...	...	3,226	...	...	...	...	...	...	...	...	...	10,000
	49	Gobordanga	6	...	...	...	...	31	...	...	...	...	...	...	...	...	...	...
	50	Basirhat	130	...	...	...	...	260	...	...	55	...	...	120	...	...	...	221
	51	Baduria	81	...	...	...	...	101	600	...	...	...	...	120	...	...	46	720
	52	Taki	34	...	...	...	...	79	500	...	...	...	...	...	...	...	...	500
	53	Budge-Budge	177	...	...	...	...	2,391	...	...	100	...	...	...	...	...	800	900
		Total	8,584	1,651	51	...	...	53,814	14,050	...	825	990	...	1,932	5,001	...	1,801	24,599

in the Bengal Presidency during the year ending 31st March 1914—continued.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of Sinking Fund for repayment of loans.	Advances.				Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
					From Government.	Raised in the open market.		Permanent.	Other.	Deposits.	Total.				
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
594	1,403	1,997	**1,73,428**	...	...	...	...	200	31,376	8,981	40,557	2,13,985	2,91,959	3 0 2	4 13 2
82	165	247	**16,605**	...	...	...	...	...	269	53	322	16,927	21,153	1 9 7	1 14 10
...	31	31	**14,998**	...	15,000	...	...	...	1,884	1,023	17,907	32,905	61,728	1 8 9	2 2 9
65	23	88	**5,770**	...	...	...	...	...	243	184	4	6,197	7,917	0 11 7	1 1 3
...	115	155	**19,831**	...	...	...	...	100	1,190	100	1, [illegible]	21,231	25,643	1 1 11	1 4 5
...	380	380	**54,974**	...	...	...	...	...	2 069	507	2,576	57,550	65,240	1 15 6	2 8 1
741	2,157	2,898	**2,85,606**	...	15,000	...	...	300	37,031	10,858	63,189	3,48,795	4,73,640	2 1 6	3 0 6
...	228	228	**18,552**	...	...	...	...	...	1,042	484	1,526	20,078	25,244	1 7 11	2 0 6
...	482	482	**36,972**	...	...	...	...	110	4,843	1,401	6,354	43,326	93,447	0 13 4	1 9 2
...	171	171	**15,955**	...	...	...	...	...	1,000	2,613	3,613	19,568	20,156	0 9 2	0 12 5
...	71	71	**8,118**	611	...	...	...	...	1,703	...	2,314	10,432	12,902	0 8 4	0 9 9
...	724	724	**61,045**	611	...	...	...	110	7,546	4,014	12,281	73,326	1,26,505	0 10 8	1 1 0
...	656	656	**1,10,198**	33,150	...	...	...	...	15,503	323	48,976	1,59,174	1,74,406	1 9 1	3 5 10
...	233	233	**12,337**	...	...	...	...	...	2,105	1,041	3,146	15,483	16,147	0 14 7	1 8 6
...	252	252	**23,762**	...	...	...	...	...	...	1,944	1,944	25,706	26,681	0 10 8	0 15 6
16	19	35	**5,375**	...	...	...	...	...	944	55	999	6,374	7,812	0 7 10	0 10 7
...	2	2	**4,141**	...	...	...	...	...	...	20	20	4,161	4,756	0 6 9	0 7 9
...	2	2	**3,922**	...	...	...	...	...	300	341	641	4,563	5,961	0 10 0	0 13 7
...	1	1	**7,456**	...	...	...	...	...	60	...	60	7,516	13,897	0 10 0	0 13 5
16	1,165	1,181	**1,67,191**	33,150	...	...	...	...	18,912	3,724	55,786	2,22,977	2,49,660	0 15 11	2 0 3
...	661	661	**1,20,428**	...	....	...	...	...	4.393	2,209	6,602	1,27,030	2,09,500	2 1 1	4 2 7
51	903	954	**1,04,717**	...	...	...	...	...	4,448	3,685	8,133	1,12,850	1,71,945	1 8 0	2 1 9
6	126	132	**18,290**	...	...	...	...	...	320	34	354	18,644	38,718	2 6 0	2 7 8
834	50	884	**27 210**	...	...	...	...	50	1,010	924	1,984	29,194	37,319	1 2 7	1 5 2
...	67	67	**50,456**	...	...	...	...	...	2,447	161	2,608	53,064	77,349	1 0 4	2 1 1
...	37	37	**8,363**	...	...	...	...	...	...	...	...	8,363	12,592	1 3 8	1 4 4
...	258	258	**7,798**	...	...	...	...	50	...	828	878	8,676	11,656	0 10 3	1 4 5
...	30	30	**8,090**	...	...	...	...	...	841	...	841	8,931	9,644	0 12 0	1 0 1
891	2,132	3,023	**3,45,352**	...	...	...	...	100	13,459	7,841	21,400	3,66,752	5,68,723	1 7 1	2 4 5
1,558	20,732	22,290	**11,49,445**	6,50,000	2,00,000	...	...	...	4,693	45,583	9,00,246	20,49,691	24,97,635	5 1 8	6 6 8
183	129	312	**42,261**	...	...	...	...	...	1,902	853	2,755	45,016	53,809	1 12 4	1 14 2
1,741	20,861	22,602	**11,91,706**	6,50,000	2,00,000	...	...	...	6,595	46,406	9,03,001	20,94,707	25,51,444	4 11 9	5 14 8
3,389	27,267	30,656	**20,69,452**	6,83,761	2,15,000	...	...	510	84,585	73,327	10,57,183	31,26 635	39,95,216	2 8 4	3 7 6
892	2,436	3,328	**3,23,118**	...	...	...	...	...	57	53,883	53,940	3,77,058	4,00,906	5 15 6	6 13 11
4,855	2,459	7,314	**1,74,321**	...	...	...	...	...	994	23,790	24,784	1,99,105	2,46,525	2 13 5	3 3 11
106	530	636	**47,108**	...	...	...	...	...	2,827	5,519	8,346	55,454	27,236	1 9 11	1 13 1
421	200	621	**23,394**	...	...	...	...	...	67	134	201	23,595	26,397	1 1 10	1 4 9
...	293	293	**38,712**	...	...	...	...	...	904	202	1,106	39,818	52,108	1 3 7	1 6 0
...	225	225	**34,323**	...	...	...	...	...	581	1,148	1,729	36,052	43,666	1 10 3	1 13 5
...	6	6	**1,02,509**	...	...	...	...	...	160	200	360	1,02,869	1,68,926	2 2 7	2 4 2
...	178	178	**11,111**	...	...	...	...	...	...	95	95	11,206	13,038	0 13 1	0 15 3
...	6	6	**8,864**	...	...	...	...	...	...	80	80	8,944	11,608	1 6 4	1 10 4
7	21	28	**9,225**	...	...	...	...	...	144	216	360	9,585	12,573	0 13 1	0 15 11
42	86	128	**20,428**	...	...	...	...	...	1,252	2,611	3,836	24,291	44,393	1 7 6	1 9 4
3	47	50	**5,320**	...	...	...	...	...	103	183	286	5,606	7,575	0 15 8	1 0 10
95	21	116	**13,676**	...	...	...	...	...	160	...	160	13,836	14,970	0 15 11	1 2 5
...	51	51	**13,447**	...	...	...	...	...	213	100	313	13,760	15,881	1 1 7	1 3 4
...	278	278	**55,777**	...	...	...	...	...	600	412	1,012	56,789	81,126	1 2 0	1 3 9
8	15	23	**15,177**	...	...	...	...	...	59	241	300	15,477	17,192	0 13 4	0 15 1
120	110	230	**16,676**	...	...	...	...	...	331	95	426	17,102	50,668	1 3 7	1 7 0
1	134	135	**11,595**	...	...	...	...	...	2,237	2,608	4,845	16,440	21,663	1 0 2	1 5 1
...	55	55	**19,802**	...	...	...	...	...	102	267	369	20,171	42,443	1 0 0	1 1 4
...	277	277	**17,832**	...	...	...	...	5	...	134	134	17,966	19,058	0 12 6	1 5 2
11	588	599	**60,217**	...	...	...	...	...	...	3,464	3,469	63,686	1,01,496	0 14 4	1 3 1
	15	15	**4,092**	...	...	...	...	...	100	24	124	4,216	7,680	0 12 4	0 12 10
...	372	372	**9,233**	...	...	...	...	...	144	34	178	9,411	9,612	0 7)	0 8 0
...	26	26	**6,434**	...	...	...	...	...	...	46	46	6,480	6,738	0 6 3	0 7 6
...	7	7	**3,941**	...	...	...	...	...	...	48	48	3,989	4,336	0 10 2	0 12 1
24	113	137	**43,257**	398	...	...	...	...	1,691	1,523	3,612	46,869	48,066	2 3 8	2 6 5
6,585	8,549	15,134	**10,89,589**	398	...	...	...	5	12,726	97,057	1,10,186	11,99,775	15,47,880	1 12 10	2 1 0

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	(i)—Octroi.										MUNICIPAL RATES					
				(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	3,886	...	...	...	...	...	...	...	...	...	...	22,442	4,047	1,380	...	...	...
	55	Santipur	13,448	...	...	...	...	...	...	...	...	...	...	21,231	2,734	1,030	...	...	...
	56	Ranaghat	49,774	...	...	...	...	...	...	...	...	...	...	8,824	640	152	...	...	...
	57	Nadia	1,340	...	...	...	...	...	...	...	...	...	...	8,611	950	237	...	...	...
	58	Kushtia	23,713	...	...	...	...	...	...	...	...	...	...	7,553	1,015	753	...	...	...
	59	Kumarkhali	1,313	...	...	...	...	...	...	...	...	...	...	143	164	75	...	...	...
	60	Meherpur	621	...	...	...	...	...	...	...	...	...	...	376	402	103	...	...	...
	61	Birnagar	1,634	...	...	...	...	...	...	...	...	...	...	110	263	...	...	...	...
	62	Chakdah	1,683	...	...	...	...	...	...	...	...	...	...	114	869	79	...	...	...
		Total	97 414	..	...	...	...	...	...	...	...	...	...	69,398	11,084	3,809	...	...	...
Murshidabad	63	Berhampore	26,510	...	...	...	...	...	...	...	...	...	...	22,625	3,594	360	1,858	23,807	...
	64	Murshidabad	1,058	...	...	...	...	...	...	...	...	...	...	1,268	1,493	120	2,179	...	...
	65	Ajimganj	4,880	...	...	...	...	...	...	...	...	...	...	425	2,738	401	1,276	...	...
	66	Jangipur	3,891	...	...	...	...	...	...	...	...	...	...	532	838	31	2,998	...	...
	67	Kandi	6,058	...	...	...	...	...	...	...	...	...	...	351	586	168	...	...	...
	68	Dhulian	2,319	...	...	...	...	...	...	...	...	...	...	...	284	211	...	...	...
		Total	54,716	...	...	...	...	...	...	...	...	...	...	25,261	9,533	1,291	8,311	23,807	...
Jessore	69	Jessore	30,052	...	...	...	...	...	...	...	...	...	...	12,153	2,296	238	...	...	...
	70	Kotchandpur	2,202	...	...	...	...	...	...	...	...	...	...	41	1,861	9	259	...	...
	71	Maheshpur	2,013	...	...	...	...	...	...	...	...	...	...	44	479	...	63	...	...
		Total	34,267	...	...	...	...	...	...	...	...	...	...	12,238	4,636	247	322	...	...
Khulna	72	Khulna	10,688	...	...	...	...	...	...	...	...	...	...	4,938	319	668	...	...	...
	73	Satkhira	586	...	...	...	...	...	...	...	...	...	...	559	554	54	...	...	...
	74	Debhatta	45	...	...	...	...	...	...	...	...	...	...	32	...	...	6	...	...
		Total	11,319	...	...	...	...	...	...	...	...	...	...	5,529	873	722	6	...	...
		Divisional Total	5,43,821	...	...	...	...	...	...	...	...	..	...	5,14,176	73,105	24,798	12,932	1,58,103	50,511
DACCA DIVISION.																			
Dacca	75	Dacca	80,837	...	...	...	...	...	...	...	...	...	...	1,55,398	7,812	1,840	13,530	51,075	...
	76	Narayanganj	20,939	...	...	...	...	...	...	...	...	...	...	41,194	396	289	10,277	27,743	...
		Total	1,01,776	...	...	...	...	...	...	...	...	...	...	1,96,592	8,208	2,129	23,807	78,818	...
Mymensingh	77	Mymensingh	5,758	...	...	...	...	...	...	...	...	...	...	4,525	2,262	1,554	...	22,936	...
	78	Muktagacha	1,354	...	...	...	...	...	...	...	...	...	...	4	1,076	367	...	...	...
	79	Jamalpur	5,907	...	...	...	...	...	...	...	...	...	...	612	867	712	...	...	...
	80	Sherpur	1,746	...	...	...	...	...	...	...	...	...	...	134	1,101	215	...	...	...
	81	Kishorganj	1,203	...	...	...	...	...	...	...	...	...	...	405	449	198	...	...	...
	82	Bazitpur	1,144	...	...	...	...	...	...	...	...	...	...	85	40	...	...	...	...
	83	Netrokona	2,922	...	...	...	...	...	...	...	...	...	...	325	90	306	...	...	...
	84	Tangail	5,648	...	...	...	...	...	...	...	...	...	...	574	559	117	910	...	...
		Total	25,682	...	...	...	...	...	...	...	...	...	...	6,664	6,444	3,501	910	22,936	...
Faridpur	85	Faridpur	6,080	...	...	...	...	...	...	...	...	...	...	3,120	513	482	413	...	...
	86	Madaripur	1,197	...	...	...	...	...	...	...	...	...	...	712	...	3,497	3,090	...	...
		Total	7,277	...	...	...	...	...	...	...	...	...	...	3,832	513	3,979	3,503	...	...
Bakarganj	87	Barisal	5,993	...	...	...	...	...	...	...	...	...	...	4,646	316	189	2,070	16,498	...
	88	Nalchiti	694	...	...	...	...	...	...	...	...	...	...	89	...	21	155	...	...
	89	Jhalakati	1,006	...	...	...	...	...	...	...	...	...	...	33	...	558	800	...	...
	90	Pirojpur	2,944	...	...	...	...	...	...	...	...	...	...	605	...	109	...	...	...
	91	Patuakhali	913	...	...	...	...	...	...	...	...	...	...	621	...	107	606	...	...
		Total	11,550	...	...	...	...	...	...	...	...	...	...	5,994	316	984	3,631	16,498	...
		Divisional Total	1,46,285	...	...	...	...	...	...	...	...	...	...	2,13,082	15,481	10,593	31,851	1,18,252	...

in the Bengal Presidency during the year ending 31st March 1914—continued.

AND TAXES.				REALIZATIONS UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.										
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e. g.*, servants' tax, pilgrim-tax, etc., in as many columns as may be necessary.		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.									From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,752	...	30	39,651	951	373	19	...	...	...	...	1,343	798	1,796	231	...	...	99	...	...	...	86
12,754	...	124	37,873	329	140	33	...	...	...	...	502	33	133	...	5,068	...	25	...	91	...	92
5,095	...	25	14,736	206	42	25	...	160	...	...	431	527	140	...	...	2	30	...	...	...	8
7,294	...	54	17,146	228	45	4	...	...	...	...	277	419	1,589	...	...	...	...	...	136	46	193
4,753	...	36	14,110	236	...	6	...	...	...	...	242	...	339	114	...	...	40	...	...	22	8
2,492	2,923	54	5,851	102	...	7	...	...	...	...	109	51	65	...	...	...	15	...	...	22	...
...	2,595	3	3,473	322	...	5	...	...	...	...	327	...	73	...	...	...	10	...	...	...	...
...	2,803	8	3,184	129	...	5	...	37	...	...	171	257	124	...	...	9	362	...	...	...	7
...	2,791	10	3,863	166	...	3	...	...	...	...	169	19	39	...	...	4	15	...	...	...	...
44,140	11,112	344	1,39,887	2,669	600	105	...	197	...	...	3,571	2,104	4,298	345	5,068	15	587	...	227	90	394
15,020	...	147	68,411	143	516	54	...	...	...	...	713	1,229	42	...	...	...	270	...	394	...	...
5,966	6,973	2	18,001	1,339	74	14	...	...	...	...	1,427	125	54	...	...	...	476	...	224	...	...
6,235	8,497	32	19,654	989	50	16	...	...	...	...	1,055	...	37	...	...	...	25	...	300	...	...
2,812	3,779	30	11,080	557	...	17	...	...	...	...	574	59	...	...	...	...	...	...	1,627	...	...
2,304	6,867	15	10,291	300	...	8	...	...	...	...	308	37	...	...	...	...	...	...	...	...	...
...	3,834	9	4,338	685	...	13	...	...	...	...	698	7	...	...	...	...	...	...	...	...	...
33,387	29,950	235	1,31,775	4,013	640	122	...	...	...	...	4,775	1,457	134	...	...	...	771	...	2,551	...	...
5,936	...	27	20,650	393	110	6	...	58	...	25	592	447	...	...	...	...	53	...	216	...	...
682	4,017	22	6,891	304	20	16	...	120	...	...	460	397	...	...	...	...	27	...	14	...	6
...	1,697	26	2,309	110	...	9	...	...	...	...	119	...	120	...	...	...	...	...	...	...	...
6,618	5,714	75	29,850	807	130	31	...	178	...	25	1,171	544	120	...	...	...	80	...	230	...	6
7,391	6,942	135	20,393	518	91	19	...	402	...	...	1,030	238		25	...	371	25	...	...	15	...
1,932	5,542	68	8,760	296	18	15	...	...	3	...	332	302		...	...	...	...	...	...	...	...
...	2,227	32	2,297	69	...	13	...	...	...	...	82	...	1	...	...	...	...	...	...	...	...
9,323	14,711	235	31,397	883	109	47	...	402	3	...	1,444	1,140	122	25	...	371	25	...	...	15	...
3,16,937	1,29,979	5,361	12,85,902	16,197	5,113	799	30,918	957	3	25	54,012	15,461	10,441	16,716	5,068	395	5,894	125	8,445	654	1,647
64,151	...	73	2,90,879	270	1,639	78	...	220	...	...	2,[illegible]	[illegible]65	44	6,670	...	...	119	...	4,037	...	4,225
27,075	...	156	1,07,130	512	125	7	...	1,170	...	...	1,81[illegible]	[illegible]		457	248	...	903	...	...	...	17
88,226	...	229	3,98,009	782	1,764	85	...	1,390	...	...	4,021	4,759	700	7,127	248	...	1,022	...	4,037	...	4,242
16,379	13,119	89	60,896	808	347	26	...	...	...	...	1,181	681	115	216	...	...	...	...	...	...	...
2,696	4,646	6	8,795	432	171	4	...	...	...	...	607	3	...	35	...	...	...	...	...	30	...
4,890	9,822	133	17,036	569	33	15	...	160	...	...	777	157	25	33	...	...	...	...	...	...	...
4,256	7,415	83	13,204	398	...	7	...	...	...	...	405	78	...	41	...	...	...	...	...	...	...
2,256	6,050	...	9,358	278	...	47	...	...	...	...	325	153	43	...	...	...	86	...	...	...	...
1,026	3,288	10	4,449	168	...	18	...	...	...	...	186	...	...	...	...	...	...	...	...	...	...
3,753	5,875	28	10,327	601	...	27	...	...	...	...	628	16	16	69	...	...	...	...	...	...	...
3,115	6,687	56	12,018	418	45	5	...	...	...	...	468	41	51	5	...	...	...	...	...	...	...
38,371	56,902	405	1,36,133	3,672	596	149	...	160	...	...	4,577	1,129	250	393	...	...	86	...	...	30	...
10,999	7,688	113	23,328	250	161	17	...	...	...	...	428	99	303	...	...	...	45	...	...	...	4
4,476	6,616	10	18,401	256	...	18	...	840	...	...	1,114	...	...	...	...	...	2,731	...	...	...	10
15,475	14,304	123	41,729	506	161	35	...	840	...	...	1,542	99	303	...	...	...	2,776	...	...	...	14
13,901	14,782	63	52,465	300	157	9	...	143	...	...	609	864	3,005	286	...	...	20	...	14	...	213
...	2,258	...	2,523	42	...	6	...	...	...	...	48	...	2	...	...	...	...	...	...	...	...
2,485	6,228	47	10,151	106	...	10	...	1,172	...	...	1,288	60	15	15	...	...	25	...	...	...	...
1,926	5,150	125	7,915	42	...	9	...	...	...	...	51	60	...	4	...	...	632	...	...	...	199
...	3,947	37	5,288	52	...	22	...	180	...	...	254	6	...	...	...	...	30	...	...	...	...
18,312	32,335	272	78,342	542	157	56	...	1,445		...	2,250	990	3,023	305	...	...	707	...	14	...	412
1,60,384	1,03,541	1,029	6,54,213	5,502	2,678	325		3,885	...	...	12,390	6,977	4,275	7,825	248	...	4,591	...	4,051	30	4,668

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	1,067	...	...	...	...	4,068	1,400	...	1,081	...	...	1,300	...	...	842	4,623
	55	Santipur	105	...	...	...	...	5,547	...	...	...	...	...	1,360	...	...	10	10
	56	Ranaghat	195	...	...	...	...	902	500	...	292	...	...	900	...	...	349	2,501
	57	Nadia	64	...	...	...	...	2,447	...	...	...	...	...	240	...	...	...	900
	58	Kushtia	255	...	...	...	...	778	...	...	262	...	...	240	60	...	1,874	2,436
	59	Kumarkhali	101	...	...	...	...	264	...	...	...	...	...	480	...	...	...	240
	60	Meherpur	93	...	...	...	...	185	...	...	97	...	...	240	...	...	209	786
	61	Birnagar	29	68	...	...	...	847	...	...	...	...	...	240	...	...	46	286
	62	Ohakdah	...	...	...	...	...	77	...	...	...	...	...	...	...	...	5	245
		Total	1,909	68	...	...	...	15,105	1,900	...	1,732	...	...	5,000	60	...	3,335	12,027
Murshidabad	63	Berhampore	523	...	...	5,791	...	8,247	1,500	...	1,449	...	...	5,000	440	...	16,080	24,419
	64	Murshidabad	191	...	...	175	...	1,245	...	...	1,189	...	...	180	3,600	...	1,074	6,043
	65	Azimganj	135	...	...	...	...	506	...	...	700	...	...	200	...	...	784	1,648
	66	Jangipur	235	...	...	56	...	1,977	...	...	1,162	...	...	750	...	...	1,445	3,357
	67	Kandi	50	...	...	...	...	87	...	...	...	...	...	...	...	...	...	...
	68	Dhulian	137	...	...	...	...	144	500	...	250	...	...	300	150	...	2,800	4,000
		Total	1,271	...	...	6,022	...	12,206	2,000	...	4,750	...	...	6,430	4,190	...	22,097	39,467
Jessore	69	Jessore	283	...	...	63	...	762	...	...	3,685	5,000	...	1,800	2,200	...	583	13,268
	70	Kotchandpur	115	...	...	...	...	559	...	...	...	...	...	200	...	...	60	260
	71	Maheshpur	...	...	...	...	...	120	...	...	...	...	...	300	...	...	...	300
		Total	398	...	...	63	...	1,441	...	...	3,685	5,000	...	2,300	2,200	...	643	13,828
Khulna	72	Khulna	163	...	...	178	...	1,669	737	...	4,034	...	...	1,984	...	...	600	7,355
	73	Satkhira	88	...	...	45	...	502	26,000	...	640	...	...	700	...	...	603	27,943
	74	Debhatta	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
		Total	251	...	...	223	...	2,172	26,737	...	4,674	...	...	2,684	...	...	1,256	35,298
		Divisional Total	12,413	1,719	51	6,308	...	34,738	45,087	...	15,666	5,990	...	18,346	11 451	...	29,046	1,25,219
DACCA DIVISION.																		
Dacca	75	Dacca ...	2,090	2,640	...	...	...	23,490	18,925	21,270	...	...	...	...	3,000	...	...	43,195
	76	Narayanganj	250	...	...	...	...	3,625	1,500	...	...	...	...	...	...	...	...	1,500
		Total	2,340	2,640	...	...	...	27,115	20,425	21,270	...	...	...	...	3,000	...	...	44,695
Mymensingh	77	Mymensingh	508	...	...	524	...	2,004	...	...	1,000	...	...	...	20	...	...	1,020
	78	Muktagacha	200	...	...	...	...	269	...	...	...	...	...	...	...	...	...	...
	79	Jamalpur	122	...	...	...	...	337	...	...	...	...	...	...	...	...	...	...
	80	Sherpur ...	204	...	...	...	...	323	...	...	...	...	...	...	...	...	...	...
	81	Kishorganj	245	...	...	...	...	527	...	...	...	...	...	...	...	...	...	...
	82	Bazitpur ...	37	...	...	...	...	37	...	...	...	...	...	...	...	...	...	...
	83	Netrokona	73	...	...	...	...	173	...	...	...	...	...	...	...	...	...	...
	84	Tangail ...	266	...	...	...	...	358	9,616	...	300	...	...	72	...	...	42	10,030
		Total	1,655	...	...	524	...	4,067	9,616	...	1,300	...	...	72	20	...	42	11,050
Faridpur	85	Faridpur ...	256	...	...	...	...	707	...	...	...	...	...	...	35	...	...	35
	86	Madaripur ...	34	...	...	...	...	2,775	...	...	...	...	...	...	...	...	...	...
		Total	290	...	...	...	...	3,482	...	...	...	...	...	...	35	...	...	35
Bakarganj	87	Barisal ...	1,035	...	...	...	...	5,437	...	...	...	...	...	...	2,615	...	...	2,615
	88	Naichiti ...	2	...	...	...	...	4	250	...	...	...	...	...	...	...	...	250
	89	Jhalakati ...	445	...	...	...	...	560	1,000	...	...	...	...	...	...	...	...	1,000
	90	Pirojpur ...	156	...	...	...	...	1,051	...	...	412	...	...	...	1,774	...	...	2,186
	91	Patuakhali	225	...	...	...	...	261	...	...	...	...	...	...	...	...	...	...
		Total	1,863	...	...	...	...	7,313	1,250	...	412	...	...	...	4,389	...	...	6,051
		Divisional Total	6,148	2,640	...	524	...	41,977	31,291	21,270	1,712	...	...	72	7,444	...	42	61,831

n the Bengal Presidency during the year ending 31st March 1914—continued.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
162	598	760	**50,445**	...	...	...	...	...	1,324	...	1,324	51,769	556,57	1 11 6	2 2 4
...	311	11	**44,243**	...	...	...	...	...	3,133	469	3,602	47,845	61,293	1 6 8	1 10 6
313	11	324	**18,894**	...	...	...	...	...	1,724	1,012	2,736	21,630	71,404	1 7 11	1 14 8
5	210	215	**20,985**	...	...	...	...	...	747	367	1,114	22,099	23,439	1 5 11	1 10 10
...	173	173	**17,739**	...	6,000	...	...	...	1,111	135	7,246	24,985	48,698	2 3 10	2 13 1
...	9	9	**6,463**	...	...	...	...	...	624	...	624	7,087	8,400	1 8 10	1 11 5
...	18	18	**4,789**	...	...	...	...	...	909	...	909	5,698	6,319	0 9 3	0 12 10
...	23	23	**4,511**	...	...	...	...	...	1,351	...	1,351	5,862	7,496	1 3 2	1 11 2
...	21	21	**4,375**	...	...	...	...	...	401	32	433	4,808	6,491	0 12 6	0 14 2
480	1,374	1,854	**1,72,444**	...	6,000	...	...	...	11,324	2,015	19,339	1,91,783	2,89,197	1 7 3	1 12 8
166	575	741	**1,02,531**	...	...	...	...	...	9,796	30,417	40,213	1,42,744	1,79,264	2 9 10	3 14 9
...	1,039	1,039	**27,755**	...	...	...	...	50	4,070	...	4,120	31,875	32,933	1 6 8	2 3 1
...	183	183	**23,046**	...	...	...	...	...	256	...	256	23,302	28,182	1 9 6	1 13 10
...	142	142	**17,130**	...	...	...	...	...	2,116	2,879	4,995	22,125	26,636	0 15 6	1 8 0
...	2	3	**10,689**	...	...	...	...	...	...	300	300	10,989	17,947	0 13 0	0 13 6
...	3	3	**9,183**	...	...	...	...	...	...	555	555	9,738	12,057	0 8 4	1 1 8
166	1,945	2,111	**1,90,334**	...	...	...	...	50	16,238	34,151	50,439	2,40,773	2,95,489	1 9 3	2 4 5
2	99	101	**35,373**	...	...	...	...	...	396	149	545	35,918	65,970	2 5 1	3 15 6
22	97	119	**8,289**	...	...	...	...	...	...	331	331	8,620	10,822	0 13 7	1 0 5
...	104	104	**2,952**	...	...	...	...	...	371	...	371	3,323	5,336	0 8 9	0 11 2
24	309	324	**46,614**	...	...	...	...	...	767	480	1,247	47,861	82,128	1 6 6	2 3 2
...	356	356	**30,803**	...	...	...	...	...	6,281	5,447	11,728	42,531	53,219	1 9 1	2 5 11
...	23	23	**37,509**	...	...	...	...	...	1,051	184	1,235	38,744	39,330	0 12 8	3 7 2
78	13	91	**2,471**	...	...	...	...	...	...	80	80	2,551	2,596	0 6 11	0 7 5
78	392	470	**70,783**	...	...	...	...	...	7,332	5,711	13,043	83,826	95,145	1 1 2	2 6 10
7,333	12,580	19,893	**15,69,764**	398	6,000	...	...	55	48,387	1,89,414	1,94,254	17,64,018	23,07,839	1 11 2	2 1 2
10,703	2,353	13,056	**3,72,827**	...	...	...	...	180	15,069	13,023	28,272	4,01,099	4,81,936	2 11 0	3 7 1
624	1,271	1,895	**1,15,964**	...	...	...	...	...	2,516	1,760	4,276	1,20,240	1,41,179	3 13 5	4 2 6
11,327	3,624	14,951	**4,88,791**	...	...	...	...	180	17,585	14,783	32,548	5,21,339	6,23,115	2 14 9	3 9 5
1,024	865	1,889	**67,030**	...	...	...	...	...	3,006	1,842	4,848	71,878	77,636	3 1 0	3 6 0
...	270	270	**9,940**	...	...	...	...	...	1,368	342	1,710	11,650	13,004	1 5 5	1 8 3
...	436	436	**18,586**	...	...	...	...	...	260	1,184	1,444	20,030	25,937	0 12 10	0 14 1
...	37	37	**13,969**	...	...	...	...	...	325	155	480	14,449	16,195	0 13 6	0 14 4
534	27	561	**10,771**	...	...	...	...	...	68	...	68	10,839	12,042	0 8 3	0 9 6
...	67	67	**4,739**	...	...	...	...	...	...	...	...	4,739	5,883	0 6 6	0 7 0
...	14	14	**11,192**	...	...	...	...	...	...	17	17	11,209	14,131	0 12 1	0 13 0
96	44	140	**23,014**	...	...	...	...	...	80	1,530	1,610	24,624	30,272	0 11 9	1 6 6
1,654	1,760	3,414	**1,59,241**	...	...	...	...	...	5,107	5,070	10,177	1,69,418	1,95,160	1 1 10	1 4 10
606	633	1,239	**25,797**	...	...	...	...	...	225	...	225	26 022	32,102	1 12 5	1 15 5
579	165	744	**23,034**	...	...	...	...	...	...	56	56	23,090	24,287	0 15 5	1 3 3
1,185	858	2,043	**48,831**	...	...	...	...	...	225	56	281	49,112	56,389	1 4 8	1 8 3
407	1,054	1,461	**62,587**	360	...	...	...	...	820	727	1,907	24,494	70,487	2 5 4	2 12 6
...	32	32	**2,857**	...	...	...	...	...	...	18	18	2,875	3,569	1 4 8	1 7 4
168	62	230	**13,229**	...	...	...	...	...	105	443	548	13,777	14,783	1 11 1	2 3 4
...	89	89	**11,292**	...	...	...	...	...	...	...	...	11,292	14,236	0 10 6	0 15 0
3	49	52	**5,855**	...	...	...	...	...	...	...	...	5,855	6,768	0 13 7	0 15 0
578	1,286	1,864	**95,820**	360	...	...	...	...	925	1,188	2,473	98,293	1,09,843	1 9 9	1 15 6
14,744	7,528	22,272	**7,92,683**	360	...	...	...	180	23,842	21,097	45,479	8,38,162	9,84,447	1 14 10	2 5 5

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL RATES (1)—Octroi. (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel and lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	(j) Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHITTAGONG DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	18,749	...	...	...	...	...	...	...	...	...	...	39,065	6,051	1,093	5,556	...	...
	93	Cox's Bazar	1,686	...	...	...	...	...	...	...	...	...	...	555	...	...	1,613	...	...
		Total	20,435	...	...	...	...	...	...	...	...	...	...	39,620	6,051	1,093	7,169	...	...
Tippera	94	Comilla	11,283	...	...	...	...	...	...	...	...	...	...	2,978	2,004	327	2,324	...	...
	95	Brahmanbaria	3,127	...	...	...	...	...	...	...	...	...	...	7,064	51	140	...	...	...
	96	Chandpur	12,178	...	...	..	...	...	...	...	...	..	...	17,002	...	72	5,388	969	...
		Total	26,588	...	...	...	...	...	...	...	...	...	...	27,044	2,055	539	7,712	969	...
Noakhali	97	Noakhali	2,348	...	...	...	...	...	...	...	...	...	...	6,817	926	249	...	...	...
		Divisional Total	49,371	...	...	...	...	...	...	...	...	...	...	73,481	9,032	1,881	14,881	969	...
RAJSHAHI DIVISION.																			
Rajshahi	98	Rampur Boalia	3,233	...	...	...	...	...	...	...	...	...	...	16,607	9,533	242	862	...	...
	99	Nator	6,767	...	...	...	...	...	...	...	...	...	...	222	3,462	584	...	...	...
		Total	10,000	...	...	...	...	...	...	...	...	...	...	16,829	12,995	826	862	...	...
Dinajpur	100	Dinajpur	9,559	...	...	...	...	...	...	...	...	...	...	3,274	10,475	806	2,800	...	..
Jalpaiguri	101	Jalpaiguri	7,546	...	...	...	...	...	...	...	...	...	...	3,702	1,645	624	...	...	...
Rangpur	102	Rangpur	1,910	...	..	...	....	...	...	...	...	...	...	14,335	11,305	2,152	...	...	...
Bogra	103	Bogra	4,680	...	...	...	...	...	...	...	...	...	...	2,736	3,604	505	982	...	...
	104	Sherpur	1,099	...	...	...	...	...	...	...	...	...	...	...	2,496	...	125	...	...
		Total	5,779	...	...	...	...	...	...	...	...	...	...	2,736	6,100	505	1,107	...	...
Pabna	105	Pabna	4,314	...	...	...	...	...	...	...	...	...	...	2,155	1,942	172	1,475	...	...
	106	Serajganj	1,317	...	...	...	...	...	...	...	...	...	...	926	1,793	406	899	...	...
		Total	5,631	...	...	...	...	...	...	...	...	...	...	3,081	3,735	578	2,374	...	...
Malda	107	English Bazar	9,433	...	...	...	...	...	...	...	...	...	...	1,656	1,313	22	650	...	...
	108	Old Malda	3,939	...	...	...	...	...	...	...	...	...	...	342	1,307	...	...	...	...
	109	Nawabganj	9,727	...	...	...	...	...	...	...	...	...	...	114	3,100	...	...	...	...
		Total	23,099	...	...	...	...	...	...	...	...	...	...	2,112	5,720	22	650	...	...
Darjeeling	110	Darjeeling	1,41,099	...	...	...	...	...	...	...	...	...	...	66,149	1,522	1,105	...	34,192	24,139
	111	Kurseong	25,336	...	...	...	...	...	...	...	...	...	...	15,560	...	633	...	7,674	...
		Total	1,66,435	...	...	...	...	...	...	...	..	...	...	81,709	1,522	1,738	...	41,866	24,139
		Divisional Total	2,29,959	...	...	...	...	...	...	...	...	...	...	1,27,778	53,497	7,251	7,793	41,866	24,139
		GRAND TOTAL	18,38,017	...	...	...	...	...	..	...	...	...	...	14,96,781	2,19,323	75,671	87,037	6,02,313	1,84,319
		GRAND TOTAL FOR 1912-13	18,31,548	...	...	...	...	...	...	...	...	...	...	14,37,174	2,11,945	70,465	83,258	5,38,015	1,65,090

in the Bengal Presidency during the year ending 31st March 1914—continued.

AND TAXES.				REALIZATION UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax pilgrim-tax, etc., in as many columns as may be necessary).		Total rates and taxes.	From other sources (to be specified in detail in as many columns as may be necessary).								Rents of lands, houses, *serais* (rest-houses), dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.		From pounds.	From hackney carriages.	Vaccination fees.	Jute ware-house fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous fees.	Total.								From burning-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25,910	...	567	78,242	1,098	701	62	...	559	...	...	2,420	1,212	...	...	12,024	...	1,823	...	...	...	...
956	1,953	2	5,079	155	...	4	...	...	...	...	159	...	10	...	...	...	255	...	...	...	...
26,866	1,953	569	83,321	1,253	701	66	...	559	...	...	2,579	1,212	10	...	12,024	...	2,078	...	...	...	...
10,791	13,363	13	31,797	847	151	30	...	...	...	...	1,028	59	65	...	...	...	48	...	...	...	...
4,351	4 134	50	15,790	257	...	4	...	60	...	...	321	270	6	...	...	...	80	...	...	...	...
14,021	...	...	37,452	79	...	...	111	...	...	...	190	178	7	...	...	...	...	...	...	...	...
29,163	17,497	60	85,039	1,183	151	34	111	60	...	...	1,539	507	78	...	...	...	128	...	...	...	...
6,009	...	14	14,015	163	...	13	...	...	...	...	176	97	...	...	...	...	66	...	...	...	...
62,038	19,450	643	1,82,375	2,599	852	113	111	619	...	...	4,294	1,816	88	...	12,024	...	2,272	...	...	...	...
10,997	1,227	185	39,653	1,070	1,768	54	527	98	...	...	3,517	201	274	...	...	...	138	...	56	...	90
4,650	5,970	31	14,919	497	725	34	...	...	...	...	1,256	61	18	28	...	...	...	...	2	...	26
15,647	7,197	216	54,572	1,567	2,493	88	527	98	...	...	4,773	262	292	28	...	...	138	...	58	...	116
11,120	15,460	483	44,418	1,280	122	42	385	...	...	...	1,829	330	28	169	2,401	...	240	...	...	...	...
10,657	11,272	23	27,923	884	...	48	...	...	...	...	932	...	...	...	...	...	334	...	...	...	...
14,067	...	104	41,963	519	357	43	...	...	...	...	919	1,315	56	...	...	...	25	...	...	...	...
11,690	6,742	27	26,286	386	...	26	...	...	...	...	412	309	36	57	2,836	...	...	...	...	...	...
2,244	3,198	10	8,073	576	...	9	...	18	...	...	603	...	18	...	176	...	30	...	...	...	...
13,934	9,940	37	34,359	962	...	35	...	18	...	...	1,015	309	54	57	3,012	...	30	...	...	...	...
9,008	7,895	108	22,755	817	...	13	...	...	...	...	830	5	225	...	...	...	...	...	...	...	...
4,768	9,961	...	18,753	299	...	5	...	...	...	...	304	321	131	...	...	...	2,096	...	...	...	...
13,776	17,856	108	41,508	1,116	...	18	...	...	...	...	1,134	326	356	...	...	...	2,096	...	...	...	...
5,602	7,541	32	16,816	766	...	5	...	56	...	...	827	383	133	86	2	...	2,856	...	...	...	1
...	2,339	2	3,990	249	...	8	...	90	...	...	347	...	...	...	...	...	...	...	...	...	...
1,706	5,095	54	10,069	899	...	2	...	...	...	...	901	...	...	...	...	...	...	...	...	...	...
7,308	14,975	88	30,875	1,914	...	15	...	146	...	...	2,075	383	133	86	2	...	2,856	...	...	...	18
29,675	...	41	1,56,823	112	...	29	...	...	...	(*a*) 11	152	57,211	610	232	...	1,823	11,589	...	...	...	(*b*) 54,373
4,652	...	38	28,557	40	...	...	...	...	...	...	40	...	...	...	...	252	216	...	...	...	410
34,327	...	79	1,85,380	152	...	29	...	...	...	11	9	57,211	610	232	...	2,075	11,805	...	...	...	54,783
1,20,836	76,700	1,138	4,60,998	8,394	972	318	912	262	...	11	12,869	60,136	1,529	572	5,415	2,075	17,524	...	58	...	54,917
10,10,879	4,00,766	10,798	40,87,887	41,277	16,103	1,815	44,186	6,060	15	36	1,09,492	1,00,297	25,386	28,080	46,310	4,631	65,189	7,119	22,670	4,298	75,996
9,71,793	3,79,135	10,507	38,67,382	41,184	15,959	1,603	38,490	6,096	10	147	1,03,489	94,661	23,075	26,345	44,821	4,606	60,606	7,119	21,808	2,342	72,393

(*a*) Receipts under Porter and Dandywallas' Act.
(*b*) Electric light installation receipts.

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
				Interest of investments.					From Government.			From local funds.			From other sources.			
			Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
CHITTAGONG DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	1,079	...	...	...	...	16,135	2,27,485	2,187	...	...	...	...	5,000	...	...	2,34,672
	93	Cox's Bazar	8	...	...	...	...	273	729	...	...	...	...	...	...	...	...	729
		Total	1,087	...	...	...	...	16,411	2,28,214	2,187	...	...	...	...	5,000	...	...	2,35,401
Tippera	94	Comilla	146	...	...	...	...	318	1,703	...	...	...	...	...	900	...	...	2,603
	95	Brahmanbaria	72	...	...	...	...	428	...	...	...	...	...	...	4,000	...	...	4,000
	96	Chandpur	257	...	...	...	...	442	1,796	...	542	...	...	...	750	...	...	3,088
		Total	475	...	...	...	...	1,188	3,499	...	542	...	...	...	5,650	...	...	9,691
Noakhali	97	Noakhali	50	...	...	...	...	213	...	...	...	...	...	...	...	...	...	...
		Divisional Total	1,612	...	...	...	...	17,812	2,31,713	2,187	542	...	...	...	10,650	...	...	2,45,092
RAJSHAHI DIVISION—*concld.*																		
Rajshahi	98	Rampur Boalia	244	...	...	...	...	1,093	...	...	...	...	...	...	...	...	...	...
	99	Nator	343	...	...	...	...	478	...	497	...	...	...	...	10	...	...	507
		Total	587	...	...	...	...	1,481	...	497	...	...	...	...	10	...	...	507
Dinajpur	100	Dinajpur	233	...	...	...	...	2,401	900	400	...	...	...	...	...	...	...	1,300
Jalpaiguri	101	Jalpaiguri	68	...	...	...	...	402	300	...	...	...	...	...	238	...	...	538
Rangpur	102	Rangpur	130	...	...	...	...	1,526	...	...	...	...	...	...	1,000	1	...	1,001
Bogra	103	Bogra	87	...	...	105	...	3,430	690	...	...	...	...	...	...	...	...	690
	104	Sherpur	128	...	...	...	...	352	...	...	...	...	...	...	...	...	...	...
		Total	215	...	...	105	...	3,782	690	...	...	...	...	...	...	...	...	690
Pabna	105	Pabna	286	...	...	...	...	516	3,333	...	...	...	...	...	...	...	...	3,333
	106	Serajganj	28	...	...	...	...	2,576	500	...	5,000	...	...	...	24	...	...	5,524
		Total	314	...	...	...	...	3,092	3,833	...	5,000	...	...	...	24	...	...	8,857
Malda	107	English Bazar	82	...	...	...	...	3,560	...	...	...	...	...	...	...	...	...	...
	108	Old Malda	75	...	...	...	...	75	...	...	...	...	...	...	...	...	...	...
	109	Nawabganj	22	...	...	...	...	22	400	...	...	...	...	...	...	...	...	400
		Total	179	...	...	...	...	3,657	400	...	...	...	...	...	...	...	...	400
Darjeeling	110	Darjeeling	718	..	...	157	...	1,26,713	9,453	...	2,195	340	...	1,500	...	...	3,020	16,508
	111	Kurseong	50	...	...	...	...	928	8,003	...	3,570	15	...	1,250	...	...	1,691	14,529
		Total	768	...	...	157	...	1,27,641	17,456	...	5,765	355	...	2,750	...	...	4,711	31,037
		Divisional Total	2,494	...	...	262	...	1,44,982	23,579	897	10,765	355	...	2,750	1,272	1	4,711	44,330
		GRAND TOTAL	40,072	37,182	2,177	9,754	...	4,69,161	5,41,183	32,554	52,411	16,328	250	32,544	63,254	7,087	59,684	8,05,290
		GRAND TOTAL FOR 1912-13	36,018	21,202	2,700	11,999	...	4,28,695	3,53,802	11,666	17,754	52,253	250	43,724	57,208	2,328	47,262	5,86,247

in the Bengal Presidency during the year ending 31st March 1914—concluded.

MISCELLANEOUS.			**Total income of the year, excluding opening balance.**	EXTRAORDINARY AND DEBT.											
					Loans.			Advances.							
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
877	1,880	2,757	**3,34,229**	...	...	...	...	...	12,452	618	13,070	3,47,299	3,66,048	2 11 6	11 9 10
...	19	19	**6,259**	...	...	...	...	50	...	...	50	6,309	7,995	1 2 6	1 6 10
877	1,899	2,776	**3,40,488**	...	...	...	...	50	12,452	618	13,120	3,53,608	3,74,043	2 8 3	10 4 4
2	404	406	**36,152**	...	...	...	...	...	804	1,228	2,032	38,184	49,467	1 6 5	1 9 6
...	1,607	1,607	**22,146**	...	...	...	...	...	205	1,745	1,950	24,096	27,223	0 11 3	0 15 10
...	231	231	**41,403**	...	...	...	...	50	500	4,011	4,561	45,964	58,142	2 15 1	3 4 1
2	2,242	2,244	**99,701**	...	...	...	...	50	1,509	6,984	8,543	1,08,244	1,34,832	1 7 7	1 11 3
...	300	300	**14,704**	...	...	...	...	50	570	290	910	15,614	17,962	1 15 11	2 1 6
879	4,441	5,320	**4,54,893**	...	...	...	...	150	14,531	7,892	22,573	4,77,466	5,26,837	1 13 10	4 10 5
1,264	195	1,459	**45,632**	...	...	...	...	...	2,751	1,008	3,759	49,391	52,624	1 11 1	1 15 2
...	279	279	**17,439**	...	...	...	...	...	1,329	119	1,448	18,887	25,654	1 12 11	2 1 16
1,264	474	1,738	**63,071**	...	...	...	...	...	4,080	1,127	5,207	68,278	78,278	1 11 7	1 15 10
721	260	981	**51,929**	...	...	...	...	...	4,026	157	4,183	56,112	65,671	2 12 7	3 4 1
...	644	644	**30,439**	...	6,000	...	...	...	600	8	6,608	37,047	44,593	2 6 11	2 10 6
14	211	225	**45,634**	...	...	...	...	25	4,111	1,058	5,194	50,828	52,738	2 8 10	2 12 5
141	727	868	**31,686**	...	...	...	...	...	2,106	148	2,254	33,940	38,620	1 14 2	3 7 8
...	120	120	**9,148**	...	...	...	...	...	...	...	...	9,148	10,247	1 15 7	2 3 10
141	847	988	**40,834**	...	...	...	...	...	2,106	148	2,254	43,088	48,867	2 9 8	3 1 6
...	385	385	**27,819**	...	...	...	...	...	1,201	...	1,201	29,020	33,334	1 2 11	1 7 1
...	284	284	**27,441**	...	...	...	...	...	270	1,120	1,390	28,831	30,148	0 12 1	1 1 9
...	669	669	**55,260**	...	...	...	...	...	1,471	1,120	2,591	57,851	65,482	0 15 1	1 4 1
11	62	73	**21,276**	...	...	...	...	...	2,392	1,268	3,660	24,936	34,369	1 2 9	1 7 9
18	81	99	**4,511**	...	...	...	...	...	...	75	75	4,586	8,525	1 1 0	1 3 3
7	563	570	**11,962**	...	...	...	...	...	...	...	...	11,962	21,689	0 13 6	1 0 0
36	706	742	**37,749**	...	...	...	...	...	2,392	1,343	3,735	41,484	64,583	1 0 5	1 4 1
15,006	2,101	17,107	**3,17,303**	123	47,740	...	...	...	35,015	17,200	1,00,078	4,17,381	5,53,480	8 4 0	16 11 3
134	92	226	**44,280**	...	...	...	...	...	3,955	...	3,955	48,235	73,571	5 2 0	7 15 1
15,140	2,193	17,333	**3,61,583**	123	47,740	...	...	...	38,970	17,200	1,04,033	4,65,616	6,32,051	7 8 8	14 13 4
17,316	6,004	23,320	**6,86,499**	123	53,740	...	...	25	57,758	22,161	1,33,805	8,20,304	10,50,263	2 7 4	3 10 8
43,661	57,800	1,01,461	**55,73,291**	6,84,642	2,74,740	...	...	920	2,29,101	2,63,891	14,53,294	70 26,585	88,64,602	2 1 1	2 13 1
58,022	55,848	1,13,870	**50,99,683**	8,35,864	3,44,000	...	..	915	10,14,995	1,95,034	23,90,808	74,90,491	93,22,039	1 15 4	2 8 4

FORM No. III.

STATEMENT SHOWING THE EXPENDITURE

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1913-14.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates, establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	5,238	6,148	...	165	...	...	...	11,551	165	7,495	...	32	7,692	4,334	22,584
	2	Kalna	519	1,389	...	...	4	...	...	1,909	...	846	...	75	921	...	239
	3	Katwa	403	733	...	...	2	...	...	1,140	...	615	...	1	616	...	...
	4	Dainhat	341	307	...	...	...	...	...	648	...	135	...	...	135	...	...
	5	Raniganj	522	929	...	...	4...	...	...	1,451	...	1,341	...	30	1,371	...	706
	6	Asansol	1,252	1,952	...	62	100	...	...	3,366	...	3,355	...	...	3,355	297	612
		Total	8,277	11,458	...	227	103	...	...	20,065	165	13,787	...	138	14,090	4,631	24,141
Birbhum	7	Suri	758	982	...	...	...	...	...	1,740	...	790	...	3	793	...	77
Bankura	8	Bankura	1,019	1,283	...	...	...	30	...	2,332	127	1,726	...	14	1,867	220	817
	9	Vishnupur	618	567	...	...	...	...	...	1,185	23	700	...	2	725	...	516
	10	Sonamukhi	480	380	...	...	...	...	...	860	105	561	...	8	674	...	661
		Total	2,117	2,230	...	...	...	30	...	4,377	255	2,987	...	24	3,266	220	1,994
Midnapore	11	Midnapore	1,744	4,166	...	148	...	...	...	6,058	9	2,884	...	51	2,944	...	289
	12	Tamluk	447	610	...	49	...	...	...	1,106	...	613	...	2	615	...	229
	13	Ghatal	300	563	5	...	...	...	...	868	...	431	...	5	436	...	230
	14	Chandrakona	296	442	...	...	...	...	...	738	...	367	...	1	368	...	499
	15	Ramjibanpur	246	393	...	...	...	...	...	639	...	300	...	...	300	...	...
	16	Khirpai	213	352	...	...	...	...	...	565	...	207	...	...	207	...	31
	17	Kharar	254	405	...	...	...	...	...	659	...	324	...	...	324	...	1,644
		Total	3,560	6,931	5	197	...	...	...	10,633	9	5,125	...	59	5,194	...	2,922
Hooghly	18	Hooghly-Chinsura	2,392	3,195	...	400	37	...	...	6,024	...	8,043	...	39	8,082	1,22,200	61
	19	Serampore	3,045	3,297	893	1,000	...	...	...	8,235	...	4,480	...	10	4,490	18,061	4,294
	20	Uttarpara	777	1,176	...	...	...	...	...	1,953	...	1,448	...	2	1,450	6,422	2
	21	Baidyabati	951	2,597	...	300	...	...	...	3,848	...	2,131	...	...	2,131	...	757
	22	Bhadreswar	1,302	1,130	...	...	...	...	...	2,432	...	1,219	...	...	1,219	89	...
	23	Kotrung	500	546	...	...	...	...	...	1,046	...	1,029	...	...	1,029	...	4
	24	Bansberia	561	431	...	20	...	...	...	1,012	...	513	...	2	515	113	444
	25	Arambagh	436	352	...	...	...	...	...	788	...	454	...	4	458	...	234
		Total	9,964	12,724	893	1,720	37	...	...	25,338	...	19,308	...	57	19,365	1,46,885	5,796
Howrah	26	Howrah	28,268	39,438	...	14,628	2,471	2,904	...	86,809	27,710	86,534	...	143	1,14,387	6,92,040	68,216
	27	Bally	2,210	2,114	...	...	...	...	...	4,324	...	3,176	...	26	3,202	...	...
		Total	30,478	41,552	...	14,628	2,471	2,904	...	91,133	27,710	89,710	...	169	1,17,589	6,92,040	68,216
		Divisional Total	55,094	75,877	898	16,772	2,611	2,034	...	1,53,286	28,139	1,31,708	...	450	1,60,297	8,43,776	1,03,146
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	12,520	9,270	...	888	168	...	...	22,846	36,463	34,457	...	35	70,955	652	59,321
	29	Maniktala	3,867	6,451	...	...	201	...	...	10,519	3,624	11,683	...	3	15,310	1,642	32,899
	30	Baranagar	2,140	2,087	...	15	82	...	...	4,324	...	5,308	...	8	5,316	...	1,467
	31	Kamarhati	1,271	1,362	...	1	...	...	...	2,634	...	2,057	...	1	2,058	11,418	...
	32	South Suburban	1,389	2,063	...	8	...	...	...	3,460	...	983	...	...	983	499	1,314
	33	Tollyganj	1,148	1,241	...	...	...	...	...	3,689	...	1,935	...	17	1,952	830	4,603
	34	Garden Reach	2,731	2,154	...	...	...	...	...	4,885	6,039	2,960	...	67	9,066	...	8,520
	35	Rajpur	548	651	...	...	...	...	...	1,199	...	911	...	6	917	...	132
	36	Baruipur	473	498	...	...	...	...	...	971	...	435	...	...	435	...	10
	37	Jainagar	486	341	...	...	...	...	...	807	...	883	...	4	887	...	210
	38	South Dum-Dum	650	1,502	...	...	...	...	...	2,152	...	1,114	...	...	1,114	...	3,447
	39	North Dum-Dum	436	784	...	...	...	...	...	1,220	...	523	...	4	527	...	...
	40	South Barrackpore	767	572	...	79	...	...	...	1,418	...	...	...	...	...	...	...
	41	Panihati	632	692	...	...	3	...	...	1,327	...	82	...	...	82	51	...
	42	Titagarh	3,144	1,256	...	...	...	...	...	4,400	...	803	...	26	834	...	...
	43	North Barrackpore	599	893	...	...	...	...	...	1,492	...	...	...	...	...	...	5
	44	Garulia	1,637	685	...	...	...	...	...	2,382	...	405	...	10	415	...	...
	45	Barasat	336	1,052	...	...	...	...	...	1,388	...	349	...	...	349	...	189
	46	Naihati	823	1,295	...	...	...	...	...	2,118	...	1,257	...	1	1,258	...	47
	47	Halisahar	596	1,250	...	...	140	...	...	1,986	...	1,229	...	...	1,229	...	220
	48	Bhatpara	1,585	1,503	...	...	...	...	...	3,088	1	2,054	...	14	2,069	...	751
	49	Gobordanga	327	409	...	...	...	...	...	736	...	109	...	2	111	...	560
	50	Basirhat	431	799	...	...	50	...	...	1,280	...	197	...	2	199	...	116
	51	Baduria	385	511	...	...	...	...	...	896	...	53	...	3	56	...	...
	52	Taki	344	205	...	...	...	...	...	549	...	160	...	2	162	...	134
	53	Budge-Budge	1,335	1,593	...	...	...	...	...	2,928	...	3,218	...	2	3,220	...	1,514
		Total	40,640	41,819	...	991	644	...	...	84,094	46,127	72,970	...	207	1,19,304	15,092	1,15,499

in the Bengal Presidency during the year ending 31st March 1914.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleaning and and watering) and latrines.	Hospitals and dispensaries	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52,928	2,030	47,360	2,269	866	297	405	1	199	...	504	132	2,769	309	18,319	143	1,62,439
...	652	6,255	734	2	126	...	21	...	10	...	30	392	38	4,499	14	13,022
316	479	3,932	1,773	15	80	...	3	...	...	...	22	180	624	2,211	...	9,635
...	987	1,801	1,084	...	79	...	2	...	10	...	22	180	25	541	...	4,731
...	2,322	6,462	2,958	369	454	...	17	...	...	...	33	297	53	3,024	...	16,585
650	713	22,730	5,356	128	156	2,267	...	...	...	...	...	445	1,270	6,291	13	40,928
53,894	7,188	88,470	21,174	1,580	892	2,732	44	199	20	504	239	4,263	2,319	34,885	170	2,47,340
...	956	7,912	3,364	...	123	30	...	...	...	...	...	360	...	534	...	13,356
501	1,676	8,919	5,672	...	141	657	1	24	3	...	15	467	52	5,324	3	22,492
269	18	6,093	1,131	...	151	443	...	...	...	...	...	191	39	1,667	15	10,713
500	27	1,931	1,379	...	131	...	...	...	...	...	...	...	46	992	...	5,667
1,270	5,721	16,943	6,182	...	423	1,100	1	24	3	...	15	658	117	6,183	18	38,872
...	2,447	23,401	13,451	...	264	113	211	...	...	...	...	342	34	6,790	6	47,048
...	398	4,5[illegible]	2,178	...	70	306	5	...	1	...	...	228	704	1,397	3	9,958
...	...	2,305	6,309	...	158	...	30	...	...	...	...	...	...	3,462	...	12,494
...	264	748	1,078	...	58	...	25	...	...	...	22	...	344	242	...	3,250
...	250	745	924	...	43	...	...	...	...	...	22	72	9	95	6	2,136
...	...	427	664	...	47	...	...	...	...	...	22	84	25	300	...	1,600
...	74	1,459	1,006	...	43	281	...	...	...	...	...	144	17	1,276	26	5,949
...	3,433	33,294	25,610	...	683	690	271	...	1	...	66	870	1,103	13,462	40	82,436
...	3,783	32,591	1,447	666	294	...	6	...	...	250	116	733	66	4,100	11	1,67,324
51	11,582	36,390	14,564	6	229	1,243	84	...	...	71	242	629	1,281	10,441	...	90,168
...	...	7,057	...	51	53	...	30	...	...	60	38	324	...	3,411	6	17,449
716	1,808	10,212	1,697	2	162	..	14	...	...	57	...	578	...	4,132	...	20,135
343	...	12,698	4,021	5	134	...	20	...	...	67	168	387	278	3,343	...	21,553
...	182	3,170	55	...	62	...	15	...	...	68	33	...	...	1,0[illegible]	10	4,685
...	...	1,967	...	...	53	...	...	...	...	42	...	386	369	2,592	15	5,961
...	...	2,454	2,134	...	60	...	...	...	...	...	11	288	761	600	...	6,252
1,110	17,355	1,00,239	20,918	730	1,027	1,243	169	...	...	1,315	603	3,325	2,755	38,705	42	3,33,217
59,622	21,729	2,29,021	22,842	3,550	2,159	5,954	536	...	193	1,892	4,405	21,777	4,230	1,00,105	5,578	12,43,849
...	824	18,806	2,210	27	90	...	36	...	160	...	50	1,057	1,157	7,883	71	32,341
59,622	22,553	2,47,827	25,052	3,577	2,249	5,954	572	...	353	1,892	4,455	22,834	5,387	1,07,988	5,589	12,76,160
1,15,898	53 201	4,94,685	1,01,300	5,887	5,392	11,730	1,057	223	377	3,711	5,378	32,310	11,681	1,92,757	5,859	19,91,380
4,841	7,473	85,194	10,674	11,462	857	...	64	...	...	211	697	7,837	...	30,112	258	2,19,653
843	5,633	49,440	5,266	3,673	662	...	...	...	...	...	...	1,436	535	26,232	2,027	1,30,444
1,115	887	26,388	944	2,444	183	...	9	...	...	20	...	660	...	7,538	...	41,625
..	580	9,637	...	23	169	235	51	...	7	...	55	360	...	5,132	8	16,567
...	369	7,753	1,800	49	469	...	...	...	...	...	3	2,812	...	11,031	87	37,105
...	3,314	10,498	...	...	258	174	...	...	...	...	289	3,320	...	2,334	...	25,289
1,157	1,887	27,766	1,619	2,388	827	....	...	...	...	...	251	3,184	...	16,358	284	65,071
...	122	3,494	1,200	...	85	....	...	...	...	...	15	...	50	2,214	...	7,312
...	453	2,612	1,431	...	92	....	35	...	...	...	33	72	30	1,092	...	5,960
...	341	2,376	1,449	...	67	...	...	...	...	...	48	185	178	367	3	5,224
336	417	5,049	1,076	...	75	....	5	...	...	...	54	102	96	4,768	50	15,475
...	176	1,054	903	1	52	...	2	...	...	...	2	268	...	1,950	5	4,413
...	498	4,607	734	6	86	....	5	...	...	...	55	994	199	3,475	10	10,665
67	947	5,130	388	...	108	....	159	...	...	...	...	366	...	1,599	...	8,764
3,975	3,706	18,417	586	64	172	1,337	8	...	...	...	164	1,124	...	11,886	...	41,430
...	32	6,298	1,535	10	102	...	2	...	...	...	55	...	111	3,434	19	11,603
18,563	453	6,402	1,038	...	75	....	16	...	22	....	33	168	28	729	...	27,587
671	825	3,216	2,824	12	95	778	...	...	...	...	...	...	...	2,930	14	11,554
670	181	7,926	997	...	149	....	67	...	...	...	33	...	...	2,240	...	12,310
35	22	5,541	955	52	164	....	10	...	...	...	...	...	77	4,221	15	11,265
11,535	1,020	18,474	1,439	...	147	....	295	...	...	...	39	564	939	6,410	21	41,634
...	439	697	...	6	50	...	3	...	...	...	23	...	...	1,091	...	2,808
764	143	2,181	1,493	14	163	....	...	...	...	...	15	...	50	471	...	5,410
...	510	531	1,181	...	83	....	...	...	...	...	11	156	190	1,377	3	4,042
...	201	138	260	...	42	....	15	...	...	...	36	...	20	2,019	...	2,365
...	778	12,998	4,049	30	194	...	...	...	199	...	...	661	1,152	7,160	16	28,751
44,575	31,707	3,23,823	43,901	20,204	5,366	2,524	746	....	228	231	1,910	24,269	3,651	1,59,180	2,870	7,94,776

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS	MISCELLANEOUS.								
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).				Total.
								Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.
			36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.																	
Burdwan	1	Burdwan	8,095	1,929	...	10,024	...	76	383	...	779	1,417	1,735	613	2,301	6,066	7,304
	2	Kalna	...	236	60	296	...	...	...	...	44	297	78	49	1,005	1,429	1,473
	3	Katwa	96	316	...	412	...	...	300	...	...	249	61	22	65	397	697
	4	Dainhat	...	294	...	294	...	...	...	...	...	66	1	16	29	112	112
	5	Raniganj	...	967	...	967	...	...	...	...	...	247	41	52	207	547	547
	6	Asansol	...	986	...	986	...	...	...	...	12	299	480	141	210	1,130	1,142
		Total	8,191	4,728	60	12,979	...	76	683	...	835	2,575	2,396	893	3,817	9,681	11,275
Birbhum	7	Suri	...	615	60	675	...	...	...	...	...	75	234	55	294	658	658
Bankura	8	Bankura	...	713	...	713	...	201	693	...	144	207	121	54	132	514	1,552
	9	Vishnupur	...	778	277	1,055	...	...	14	...	...	196	98	25	96	415	429
	10	Sonamukhi	...	882	...	882	...	...	...	...	...	87	...	14	336	437	437
		Total	...	2,373	277	2,650	...	201	707	...	144	490	219	93	564	1,366	2,418
Midnapore	11	Midnapore	35,696	1,206	18	36,920	...	...	...	...	...	332	440	684	1,118	2,574	2,574
	12	Tamluk	...	498	...	498	...	...	...	...	...	157	40	25	1	223	223
	13	Ghatal	...	772	...	772	...	...	...	...	...	147	18	16	19	200	200
	14	Chandrakona	...	570	50	620	...	...	...	...	2	120	24	12	49	205	207
	15	Ramjibanpur	...	418	...	418	...	...	...	...	...	99	2	15	3	119	119
	16	Khirpai	...	240	12	252	...	...	...	...	...	50	...	9	1	60	60
	17	Kharar	...	228	...	228	...	...	...	...	...	136	5	18	9	168	168
		Total	35,696	3,932	80	39,708	...	...	...	...	2	1,041	529	779	1,200	3,549	3,551
Hooghly	18	Hooghly-Chinsura	...	1,224	60	1,284	...	...	5,590	...	...	752	632	71	641	2,296	7,886
	19	Serampore	720	2,791	50	3,561	43	1,500	...	...	124	591	561	212	280	1,644	3,268
	20	Uttarpara	660	...	46	706	...	...	...	...	...	105	262	...	30	397	397
	21	Baidyabati	...	1,134	...	1,134	...	...	...	...	710	216	49	109	818	1,192	1,902
	22	Bhadreswar	...	1,190	...	1,190	...	...	...	...	...	240	106	97	281	724	724
	23	Kotrung	...	357	...	357	...	...	...	...	...	93	363	22	187	665	665
	24	Bansberia	120	266	...	386	...	...	...	...	...	116	4	29	637	786	786
	25	Arambagh	...	570	...	570	...	...	...	...	...	184	4	31	6	225	225
		Total	1,500	7,532	156	9,188	43	1,500	5,590	...	834	2,297	2,181	571	2,880	7,929	15,853
Howrah	26	Howrah	...	11,456	...	11,456	718	...	79,964	...	318	10,726	4,626	3,274	18,089	36,715	1,16,997
	27	Bally	...	2,725	195	2,920	...	...	...	...	159	412	631	163	197	1,403	1,562
		Total	...	14,181	195	14,376	718	...	79,964	...	477	11,138	5,257	3,437	18,286	38,118	1,18,559
		Divisional Total	45,387	33,361	828	79,576	761	1,777	86,944	...	2,292	17,616	10,816	5,828	27,041	61,301	1,52,314
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	...	5,850	60	5,910	...	...	1,923	...	17	1,581	617	842	562	3,602	5,542
	29	Maniktala	2,287	2,713	...	5,000	300	...	3,417	...	4,706	1,087	640	280	921	2,928	11,051
	30	Baranagar	...	1,000	2	1,002	...	...	1,383	...	34	810	189	126	746	1,871	3,288
	31	Kamarhati	...	464	120	584	...	...	...	...	393	239	24	71	996	1,330	1,723
	32	South Suburban	192	784	108	1,084	...	...	644	...	...	658	146	78	678	1,560	2,204
	33	Tollyganj	305	831	...	1,136	...	...	578	...	...	458	612	96	961	2,127	2,705
	34	Garden Reach	...	1,655	...	1,655	20	...	...	...	...	520	124	286	447	1,377	1,377
	35	Rajpur	...	270	...	270	...	...	4	...	...	200	200	41	54	495	499
	36	Baruipur	...	198	...	198	...	...	534	...	...	83	392	42	47	564	1,098
	37	Jainagar	396	236	...	632	...	...	...	...	6	95	38	17	132	282	288
	38	South Dum-Dum	...	484	...	484	...	...	...	...	42	277	82	61	78	498	540
	39	North Dum-Dum	...	290	...	290	...	...	...	...	...	80	2	46	1	129	129
	40	South Barrackpore	...	234	...	234	...	...	33	...	76	100	122	27	43	292	401
	41	Panihati	...	440	...	440	...	...	74	...	...	160	17	23	38	178	252
	42	Titagarh	...	1,000	...	1,000	...	...	2,147	...	...	183	339	58	43	623	2,770
	43	North Barackpore	...	588	...	588	...	...	...	...	8	160	57	43	126	386	394
	44	Garulia	...	276	...	276	...	...	1,064	...	148	93	209	56	159	517	1,729
	45	Barasat	...	417	...	417	...	...	473	...	1	200	51	19	661	931	1,405
	46	Naihati	...	684	...	684	...	...	177	...	...	256	137	69	44	506	683
	47	Halishar	...	275	...	275	...	...	...	...	...	166	190	22	27	405	405
	48	Bhatpara	...	921	...	921	2,500	...	2,353	...	2	120	311	89	37	557	2,912
	49	Gobordanga	...	144	...	144	...	...	...	...	...	78	12	12	31	133	133
	50	Basirhat	...	572	...	572	350	...	194	...	...	131	52	30	91	304	498
	51	Baduria	...	222	...	222	...	...	...	...	...	124	60	25	244	453	453
	52	Taki	...	114	...	114	...	...	...	...	...	58	40	...	22	120	120
	53	Budge-Budge	540	1,230	180	1,950	10	...	656	...	12	193	681	91	1,126	2,091	2,759
		Total	3,720	21,892	470	26,082	3,180	...	15,654	...	5,445	8,050	5,344	2,550	8,315	24,259	45,358

in the Bengal Presidency during the year ending 31st March 1914—continued.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.
	Investments		Payments to Sinking Funds.	Repayments of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.	
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.							
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,99,010	...	...	1,100	...	200	40,388	9,287	50,975	2,49,985	7,572	34,402	41,974	2,91,959
17,621	...	...	...	...	...	56	42	98	17,719	...	3,434	3,434	21,153
12,500	...	...	...	...	...	1,741	942	2,683	15,183	...	46,545	46,545	61,728
5,920	...	...	...	...	...	243	184	427	6,347	...	1,570	1,570	7,917
20,921	...	...	...	...	100	986	1,063	2,149	23,070	...	2,573	2,573	25,643
49,777	...	...	...	...	...	7,326	162	7,488	57,265	752	7,223	7,975	65,240
3,05,749	...	...	1,100	...	300	50,740	11,680	63,820	3,69,569	8,324	95,747	1,04,071	4,73,640
17,222	...	...	...	...	...	1,042	1,422	2,464	19,686	136	5,422	5,558	25,244
28,956	...	...	...	824	110	5,928	5,917	12,809	41,765	529	51,153	51,682	93,447
14,107	...	...	...	475	...	1,809	1,757	4,041	18,148	1,124	884	2,008	20,156
8,520	611	...	...	...	...	1,075	280	1,966	10,486	...	2,416	2,416	12,902
51,583	611	...	...	1,299	110	8,812	7,954	18,816	70,399	1,653	54,453	56,106	1,26,505
95,544	...	...	...	...	...	51,508	13,923	65,431	1,60,975	481	12,950	13,431	1,74,406
12,400	...	...	...	...	...	2,311	431	2,742	15,142	...	1,005	1,005	16,147
14,770	...	...	...	...	...	...	343	343	15,113	2,127	9,441	11,568	26,681
5,183	...	...	...	...	...	750	605	1,355	6,538	55	1,219	1,274	7,812
3,612	...	...	...	...	...	...	40	40	3,652	...	1,104	1,104	4,756
2,684	...	...	...	...	...	1,450	516	1,966	4,650	...	1,311	1,311	5,961
7,328	...	...	...	557	...	60	...	617	7,945	405	5,547	5,952	13,897
1,41,521	...	...	...	557	...	56,079	15,868	72,494	2,14,015	3,088	32,577	35,665	2,49,680
1,90,300	...	...	...	7,491	...	8,127	370	15,988	2,06,288	218	2,994	3,212	2,09,500
1,09,765	...	...	...	1,425	...	4,570	5,189	11,184	1,20,949	5,289	45,707	50,996	1,71,945
21,955	...	...	...	...	...	469	100	569	22,524	54	16,140	16,194	38,718
29,150	...	...	...	...	...	623	3,115	3,738	32,888	776	3,655	4,431	37,319
27,109	500	...	...	...	...	3,424	382	4,306	31,415	5,259	40,675	45,934	77,349
7,182	...	...	...	...	...	...	743	743	8,530	...	4,062	4,062	12,592
8,660	...	...	...	328	50	21	489	888	9,548	...	2,108	2,108	11,656
8,283	100	...	...	...	...	503	33	641	8,924	...	720	720	9,644
4,03,004	600	...	...	9,244	50	17,742	10,426	38,062	4,41,066	11,596	1,16,061	1,27,657	5,68,723
15,74,216	...	4,50,000	...	90,451	...	3,951	13,161	5,57,563	21,31,779	61,441	3,04,415	3,65,856	24,97,635
44,319	...	...	...	...	...	4,193	260	4,453	48,772	1,851	3,186	5,037	53,809
16,18,535	...	4,50,000	...	90,451	...	8,144	13,421	5,62,016	21,80,551	63,292	3,07,601	3,70,893	25,51,444
25,37,614	1,211	4,50,000	1,100	1,01,551	460	1,42,559	60,791	7,57,672	32,95,286	88,069	6,11,861	6,99,930	39,95,216
3,24,906	...	...	...	2,537	...	473	34,749	37,759	3,62,665	28,642	9,599	38,241	4,00,906
1,72,624	...	...	...	2,337	100	879	34,889	38,205	2,10,829	18,435	17,261	35,696	2,46,525
55,555	...	51	...	1,541	...	4,034	2,709	9,103	64,658	4,982	7,596	12,578	77,236
23,556	768	...	...	...	...	273	1,292	1,565	25,121	286	990	1,276	26,397
44,836	...	...	...	1,476	...	1,191	652	3,319	48,155	969	2,988	3,963	52,108
34,171	...	...	...	1,363	...	379	224	1,966	36,137	777	6,752	7,529	43,666
82,074	...	...	...	...	...	360	1,774	26,934	1,09,008	...	59,918	59,918	1,68,926
10,197	25,000	...	...	170	...	...	635	805	11,002	52	1,984	2,036	13,038
8,562	...	...	...	673	...	...	82	755	9,317	...	2,291	2,291	11,608
7,838	...	...	...	...	...	141	10	154	7,992	295	4,286	4,581	12,573
19,765	...	...	...	...	...	423	166	589	20,354	2,521	21,518	24,039	44,393
6,379	...	...	...	...	...	158	151	309	6,688	104	783	887	7,575
12,718	...	...	...	823	30	119	...	972	13,690	100	1,180	1,280	14,970
10,865	...	...	...	631	...	228	100	959	11,824	201	3,856	4,057	15,881
50 34	...	...	...	4,259	...	600	4,552	9,411	59,905	...	21,221	21,221	81,126
14,077	...	...	...	...	...	98	262	360	14,437	...	2,755	2,755	17,122
32,389	...	...	...	1,815	...	333	285	2,433	34,822	...	15,846	15,846	50,668
15,113	...	...	...	674	...	379	2,881	3,884	18,997	696	1,970	2,666	21,663
17,053	...	...	...	188	97	278	207	770	17,823	...	24,620	24,620	42,443
15,160	...	...	...	...	...	265	...	265	15,425	...	3,633	3,633	19,058
53,124	...	...	...	2,765	2	...	817	6,584	56,708	3,439	41,349	44,788	1,01,496
3,932	...	...	...	...	...	100	24	124	4,056	...	3,624	3,624	7,680
8,309	...	...	...	245	...	160	...	405	8,714	...	898	898	9,612
5,669	...	...	...	...	...	...	51	51	5,720	42	976	1,018	6,738
3,810	...	...	...	...	...	...	43	43	3,853	15	468	483	4,336
39,618	...	900	...	1,053	...	1,630	55	3,638	43,256	1,362	3,448	4,810	48,066
10,72,794	25,768	951	...	22,500	229	12,304	86,610	1,48,362	12,21,156	62,914	2,61,810	3,24,724	15,45,880

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.)	Pension and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*contd.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	1,071	1,872	...	...	...	...	...	2,943	2	2,016	...	6	2,024	425	497
	55	Santipur ...	1,837	2,209	...	...	...	...	...	4,046	...	3,894	...	...	3,894	...	143
	56	Ranaghat ...	528	720	...	...	...	...	...	1,248	...	627	...	...	627	...	14
	57	Nadia ...	731	707	...	61	...	...	...	1,499	...	906	...	22	928	...	1
	58	Kushtia ...	566	682	...	...	...	...	...	1,248	...	983	...	6	999	...	10
	59	Kumarkhali ...	254	400	...	...	...	...	...	654	...	201	...	...	201	...	520
	60	Meherpur ...	337	325	...	...	...	...	...	662	...	181	...	...	181	...	201
	61	Birnagar ...	374	296	...	...	...	...	...	670	...	...	...	...	...	...	110
	62	Chakdah ...	407	390	...	...	...	...	...	797	...	98	...	...	98	...	672
		Total ...	6,105	7,601	...	61	...	...	...	13,767	2	8,906	...	34	8,942	425	2,168
Murshidabad	63	Berhampore ...	1,519	2,912	...	...	...	...	...	4,431	...	3,269	...	6	3,275	3,392	22,722
	64	Murshidabad ...	857	958	2	...	661	...	...	2,478	...	1,253	...	7	1,260	...	256
	65	Azimganj ...	708	1,180	146	145	63	...	...	2,242	...	1,875	...	...	1,875	...	24
	66	Jangipur ...	401	686	17	...	...	...	...	1,104	9	645	...	7	661	...	449
	67	Kandi ...	494	444	...	...	...	...	...	848	...	926	...	...	926	...	...
	68	Dhulian ...	397	375	...	13	...	...	...	785	...	72	...	...	72	...	700
		Total ...	4,286	6,555	165	158	724	...	...	11,888	9	8,040	...	20	8,069	3,392	24,151
Jessore	69	Jessore ...	618	1,149	...	...	3	...	...	1,770	...	1,412	...	11	1,423	14,425	597
	70	Kotchandpur ...	448	317	...	...	10	...	...	769	...	454	...	2	456	...	262
	71	Maheshpur ...	335	233	...	...	...	...	...	568	...	273	...	6	279	...	2,021
		Total ...	1,401	1,693	...	...	13	...	...	3,107	...	2,139	...	19	2,158	14,425	2,880
Khulna	72	Khulna ...	849	714	...	...	41	...	...	1,604	...	588	...	7	595	396	1,843
	73	Satkhira ...	443	639	...	...	...	...	...	1,082	...	499	...	1	500	...	454
	74	Debhata ...	306	206	...	...	...	...	...	512	...	...	...	...	...	...	9
		Total ...	1,598	1,559	...	...	41	...	...	3,198	...	1,087	...	8	1,095	396	2,306
		Divisional Total ...	54,030	59,227	165	1,210	1,422	...	...	1,16,054	46,138	93,142	...	288	1,39,568	33,730	1,47,004
DACCA DIVISION.																	
Dacca	75	Dacca ...	8,571	8,213	...	890	157	...	...	17,831	...	14,755	...	123	14,878	4,562	21,249
	76	Narayanganj ...	4,048	2,643	...	...	...	...	...	6,691	...	7,058	...	8	7,066	...	14,331
		Total ...	12,619	10,856	...	890	157	...	...	24,522	...	21,813	...	131	21,944	4,562	36,140
Mymensingh	77	Mymensingh ...	1,504	2,422	...	...	...	...	...	3,923	...	3,247	...	3	3,250	198	17,454
	78	Muktagacha ...	519	787	...	...	...	...	...	1,306	...	1,252	...	13	1,265	...	291
	79	Jamalpur ...	611	1,015	...	...	...	...	...	1,626	...	960	...	3	963	...	601
	80	Sherpur ...	663	748	...	...	...	...	...	1,411	2	1,246	...	8	1,256	...	318
	81	Kishorganj ...	542	663	...	...	...	...	...	1,205	...	844	...	8	852	...	796
	82	Bazitpur ...	359	312	...	...	...	...	...	671	...	462	...	...	462	...	363
	83	Netrokona ...	542	679	...	...	10	...	...	1,231	...	406	...	1	407	690	...
	84	Tangail ...	463	586	365	...	...	...	...	1,414	...	1,175	...	1	1,176	...	726
		Total ...	5,200	7,212	365	...	10	...	...	12,787	2	9,592	...	37	9,631	888	20,549
Faridpur	85	Faridpur ...	660	1,322	...	...	6	...	...	1,988	...	2,364	...	5	2,369	88	670
	86	Madaripur ...	504	872	...	...	...	...	...	1,376	...	2,190	...	2	2,192	569	...
		Total ...	1,164	2,194	...	...	6	...	...	3,364	...	4,554	...	7	4,561	657	670
Bakarganj	87	Barisal ...	1,550	1,896	...	...	2	...	...	3,448	...	3,037	...	6	3,043	6,292	6,863
	88	Nalchiti ...	237	353	...	...	...	...	...	590	...	513	...	4	517	...	24
	89	Jhalakati ...	447	350	...	...	...	...	...	807	...	1,012	...	1	1,013	732	128
	90	Pirojpur ...	560	403	...	...	...	...	...	963	...	964	...	2	966	...	465
	91	Patuakhali ...	502	299	...	...	...	...	...	801	...	885	...	...	885	...	393
		Total ...	3,296	3,311	...	...	2	...	...	6,609	...	6,411	...	13	6,424	7,024	7,873
		Divisional Total ...	22,279	23,573	365	890	175	...	...	47,282	2	42,370	...	188	42,560	13,131	65,232

in the Bengal Presidency during the year ending 31st March 1914—continued.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths	PUBLIC WORKS.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13	302	18,962	7,528	...	145	...	...	...	954	...	...	830	89	10,295	38	40,078
343	2,156	16,579	1,884	...	146	...	11	...	107	9	50	570	304	5,763	34	28,130
14,814	550	6,523	2,294	...	86	...	1	...	10	...	33	574	8	2,473	10	27,390
29	138	8,855	1,859	42	70	...	6	...	...	...	...	811	116	3,516	55	15,498
11,896	173	4,403	1,937	18	50	...	...	...	6	...	22	260	152	2,360	11	21,353
...	287	2,459	786	...	48	...	...	...	5	...	22	272	50	1,067	4	5,520
...	...	321	1,470	...	37	...	4	...	3	...	22	...	14	1,239		3,361
...	373	314	960	...	24	340	...	...	167	...	...	60	181	589	...	3,098
...	48	309	985	...	39	...	11	...	90	...	...	96	44	989	...	3,283
27,135	4,027	58,721	19,753	60	645	340	33	...	1,342	9	149	3,473	958	28,321	152	1,47,711
16,272	4,969	19,656	44,088	113	280	5	20	...	...	...	84	606	...	7,851	624	1,20,682
401	1,348	9,906	3,993	...	122	144	21	...	...	...	...	612	1,844	2,058	...	20,705
...	1,649	7,864	3,796	123	135	...	6	...	...	8	55	2,040	9	2,808	12	18,529
183	414	4,197	6,336	92	126	...	6	...	...	...	...	300	42	2,410	19	14,574
...	201	3,106	....	53	122	...	19	...	...	...	22	180	33	1,088	...	4,624
...	418	328	4,736	...	57	...	44	...	...	...	...	311	473	2,505	....	9,572
16,856	8,999	45,057	62,949	381	842	149	116	...	...	8	161	4,049	2,401	18,720	655	1,88,886
16	720	8,165	4,548	...	120	...	441	...	...	...	...	1,414	269	3,059	...	33,474
18	17	1,876	1,847	5	72	...	...	...	...	...	22	270	...	1,851	...	6,240
...	19	232	800	...	30	...	...	...	...	...	...	94	140	196	...	3,532
34	756	10,273	7,195	5	222	...	441	...	...	...	22	1,478	409	5,106	...	43,246
...	892	7,888	9,705	...	57	...	...	...	134	120	22	395	8	3,421	15	24,896
...	388	2,450	2,054	18	50	...	1	...	113	6	...	...	265	2,762	...	8,561
125	146	142	112	...	39	...	1	...	...	...	22	...	81	1,027	...	1,734
125	1,456	10,480	11,871	18	146	...	2	...	247	126	44	395	354	7,210	15	35,191
88,725	46,945	4,48,354	1,45,669	20,668	7,221	3,013	1,338	...	1,817	374	2,286	33,664	7,773	2,17,537	3,692	12,09,810
1,405	8,195	1,39,321	11,180	526	1,129	6,092	...	...	562	922	390	8,261	181	45,849	172	2,49,796
2,238	2,715	42,098	3,379	...	277	704	9	19	131	650	55	1,689	334	14,932	42	84,163
3,643	10,910	1,81,419	14,559	526	1,406	6,796	9	19	693	1,572	445	9,950	515	60,581	214	3,33,959
...	1,411	19,446	4,682	...	143	...	64	...	42	250	113	1,206	51	5,648	6	50,714
...	326	3,769	245	...	72	...	2	...	...	...	...	189	244	1,345	3	6,486
1	555	5,920	1,200	...	96	...	...	...	47	...	33	536	139	6,405	12	15,545
...	230	5,076	1,300	...	90	...	...	...	25	...	28	671	7	1,897	16	9,658
14	204	3,177	1,020	...	76	25	42	...	40	...	...	142	721	1,007	8	7,272
...	49	1,033	800	...	47	...	...	...	...	...	...	163	63	715	...	3,233
...	38	5,632	540	...	67	...	2	...	34	...	...	40	...	3,326	....	10,369
115	...	3,110	...	...	87	...	...	...	...	...	...	462	5	1,646	...	6,151
130	2,813	47,163	9,787	...	678	25	110	...	188	250	174	3,409	1,230	21,989	45	1,09,422
...	339	12,443	958	...	78	...	...	...	9	...	...	350	111	2,084	27	17,15
64	...	4,324	840	...	70	543	...	...	...	...	40	375	...	8,259	28	15,11
64	339	16,767	1,798	...	148	543	...	...	9	...	40	725	111	10,343	55	32,26
2,286	395	15,401	2,500	...	144	...	...	...	...	60	55	649	60	11,098	14	45,81
...	281	227	250	...	60	...	...	...	10	...	...	...	12	626	....	1,4
537	896	3,306	1,500	...	93	...	...	...	102	...	25	276	1,683	1,469	...	10,7
...	8	1,839	1,462	...	116	286	...	...	...	24	55	...	118	5,580	....	9 9
...	859	269	600	...	90	...	...	...	...	25	22	240	5	1,177	...	3,6
2,823	2,439	21,042	6,312	...	503	286	...	...	112	109	157	1,165	1,878	19,950	14	71,6
6,669	16,501	2,66,391	32,456	526	2,735	7,650	119	19	1,002	1,931	816	15,249	3,734	1,12,863	328	5,47,3

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).				Total.
								Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	
			36	37	38	39	40	41	42	43	44	45	45(*a*)	45(*b*)	45(*c*)	46	47
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	...	1,048	...	1,048	...	...	84	...	9	798	770	122	2,146	3,836	3,929
	55	Santipur ...	6,420	1,722	...	8,142	...	...	...	...	...	329	713	275	714	2,031	2,031
	56	Ranaghat ...	...	424	24	448	...	...	614	...	191	174	2	28	160	364	1,169
	57	Nadia ...	...	856	...	856	25	...	...	...	...	212	366	34	86	698	698
	58	Kushtia ...	100	300	...	400	...	...	161	...	...	115	1,787	32	146	2,080	2,241
	59	Kumarkhali ...	...	216	...	216	...	...	...	...	...	97	109	25	81	312	312
	60	Meherpur ...	50	169	...	219	...	...	...	...	39	98	34	11	99	242	281
	61	Birnagar ...	...	166	...	166	...	...	...	...	...	50	827	16	171	1,064	1,064
	62	Chakdah ...	...	204	...	204	...	...	...	...	...	73	...	28	39	140	140
		Total ...	6,570	5,105	24	11,699	25	...	859	...	239	1,946	4,608	571	3,642	10,767	11,865
Murshidabad	63	Berhampore ...	...	750	...	750	...	...	76	...	118	574	256	114	174	1,118	1,312
	64	Murshidabad ...	...	998	...	998	...	...	...	...	...	250	470	72	84	876	876
	65	Azimganj ...	...	490	...	490	...	...	...	...	...	13	227	46	278	564	564
	66	Jangipur ...	...	499	...	499	...	...	...	...	...	166	50	...	205	421	421
	67	Kandi ...	...	415	...	415	...	...	...	...	...	135	1	19	...	155	155
	68	Dhulian ...	...	144	...	144	...	...		...	...	120	9	22	33	184	184
		Total ...	...	3,296	...	3,296	...	...	76	...	118	1,258	1,013	273	774	3,318	3,512
Jessore	69	Jessore ...	...	660	100	760	...	...	2,452	...	...	414	64	61	472	1,011	3,463
	70	Kotchandpur ...	...	720	...	720	...	...	...	...	...	152	14	50	136	352	352
	71	Maheshpur... ...	...	296	...	296	...	...	45	...	...	105	...	6	...	111	156
		Total ...	...	1,676	100	1,776	...	...	2,497	...	...	671	78	117	608	1,474	3,971
Khulna	72	Khulna	...	933	12	945	...	...	423	...	...	177	94	34	51	356	779
	73	Satkhira	...	300	...	300	...	...	...	...	...	139	9	16	176	340	340
	74	Debhatta	...	178	...	178	...	...	...	...	...	63	...	...	...	63	63
		Total ...	...	1,411	12	1,423	...	...	423	...	...	379	103	50	227	759	1,182
		Divisional Total ...	10,290	33,380	606	44,276	3,205	...	19,509	...	5,802	12,304	11,146	3,561	13,566	40,577	65,888
DACCA DIVISION.																	
Dacca	75	Dacca	...	8,189	...	8,189	300	...	12,947	...	7,311	860	3,875	1,031	5,592	11,358	31,616
	76	Narayanganj ...	...	2,513	...	2,513	...	...	5,810	...	1,536	420	3	372	7,685	8,480	15,826
		Total ...	...	10,702	...	10,702	300	...	18,757	...	8,847	1,280	3,878	1,403	13,277	19,838	47,442
Mymensingh	77	Mymensingh ...	...	1,336	...	1,336	...	...	883	...	1,216	308	96	168	177	749	2,848
	78	Muktagacha ...	...	336	...	336	...	...	...	...	...	100	63	27	249	439	439
	79	Jamalpur	...	444	27	471	240	...	...	...	...	266	11	46	181	504	504
	80	Sherpur.	...	465	...	465	...	...	...	...	...	164	29	45	110	348	348
	81	Kishorganj	...	246	...	246	...	...	...	...	516	208	85	31	254	578	1,094
	82	Bazitpur	...	233	...	233	...	...	...	...	...	95	5	...	762	862	862
	83	Netrokona	...	470	...	470	...	...	...	...	...	95	2	19	246	362	362
	84	Tangail	...	795	120	915	...	...	...	...	88	169	57	38	550	814	902
		Total ...	...	4,325	147	4,472	240	...	883	...	1,820	1,405	348	374	2,529	4,656	7,359
Faridpur	85	Faridpur	...	487	...	487	...	...	57	...	477	342	240	56	344	982	1,516
	86	Madaripur	...	550	...	550	...	...	...	...	...	188	84	29	398	699	699
		Total ...	...	1,037	...	1,037	...	...	57	...	477	530	324	85	742	1,681	2,215
Bakarganj	87	Barisal	...	1,016	24	1,040	...	...	1,292	...	61	125	143	99	736	1,103	2,456
	88	Nalchiti	...	90	...	90	...	...	...	...	...	13	...	15	73	101	101
	89	Jhalakati	...	300	...	300	...	...	...	...	...	86	...	25	206	317	317
	90	Pirojpur	40	304	...	344	25	...	...	...	...	185	53	32	496	766	766
	91	Patuakhali ...	...	190	...	190	...	...	...	...	3	20	...	21	124	165	168
		Total ...	40	1,900	24	1,964	25	...	1,292	...	64	429	196	192	1,635	2,452	3,808
		Divisional Tota ...	40	17,964	171	18,175	565	...	20,389	...	11,208	3,644	4,746	2,054	18,183	28,627	60,824

in the Bengal Presidency during the year ending 31st March 1914—continued.

Total Expenditure.	Extraordinary and Debt.								Total Disbursement.	Balance.			Grand Total.
	Investments.		Payments to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.	
	In securities other than for Sinking Funds.	In Savings Bank.			Permanent.	Other							
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50,022	...	...	...	2,502	...	1,776	476	4,754	54,776	...	881	881	55,657
46,243	2,000	...	...	...	135	2,816	177	5,128	51,371	1,515	8,407	9,922	61,293
30,882	...	...	...	557	...	1,714	941	3,212	34,094	1,223	36,087	37,310	71,404
19,504	...	...	...	...	...	749	596	1,345	20,849	57	2,533	2,590	23,439
26,231	...	...	...	...	...	2,062	1,486	3,548	29,779	113	18,806	18,919	48,698
6,903	...	...	...	...	...	583	...	583	7,486	...	914	914	8,400
4,704	...	...	...	...	...	967	...	967	5,671	323	325	648	6,319
4,998	...	...	...	...	...	1,366	...	1,366	6,364	...	1,132	1,132	7,496
4,522	...	...	...	...	...	394	31	425	4,947	...	1,544	1,544	6,491
1,94,009	2,000	...	...	3,059	135	12,427	3,707	21,328	2,15,337	3,231	70,629	73,860	2,89,197
1,30,450	...	...	...	658	...	9,764	17,663	28,085	1,58,535	1,687	19,032	20,719	1,79,254
26,317	...	...	...	...	50	4,385	...	4,435	30,752	...	2,181	2,181	32,933
23,700	...	...	...	...	...	254	...	254	23,954	...	4,228	4,228	28,182
17,259	...	...	...	...	...	2,116	1,824	3,940	21,199	1,545	3,372	4,817	26,016
7,168	...	...	...	...	...	...	...	...	7,168	...	9,879	9,879	17,047
10,757	...	...	...	...	...	...	45	45	10,802	...	1,255	1,255	12,057
2,15,651	...	...	...	658	50	16,519	19,532	36,759	2,52,410	3,132	39,947	43,079	2,95,489
40,890	...	...	...	2,300	...	4,906	45	7,251	48,141	1,572	16,257	17,829	65,970
8,537	...	...	...	...	...	...	274	274	8,811	475	1,836	2,011	10,822
4,831	...	...	...	108	...	390	...	498	5,329	...	7	7	5,336
54,258	...	...	...	2,408	...	5,296	319	8,023	62,281	1,747	18,100	19,847	82,128
28,819	...	...	...	527	...	5,450	5,602	11,579	40,398	...	12,821	12,821	53,219
10,783	...	...	...	...	...	1,051	1,189	2,240	13,023	...	26,307	26,307	39,350
2,487	...	...	...	...	...	...	80	80	2,567	...	29	29	2,596
42,089	...	...	...	527	...	6,501	6,871	13,899	55,988	...	39,157	39,157	95,145
15,78,801	27,768	951	...	29,152	414	53,047	1,17,039	2,28,371	18,07,172	71,024	4,29,643	5,00,667	23,07,839
3,22,610	...	...	...	15,088	180	15,297	5,422	35,987	3,58,597	10,471	1,12,868	1,23,339	4,81,936
1,16,259	...	...	...	6,985	15	2,833	3,175	13,008	1,29,267	1,322	10,590	11,912	1,41,179
4,38,869	...	...	...	22,073	195	18,130	8,597	48,995	4,87,864	11,793	1,23,458	1,35,251	6,23,115
62,071	...	...	...	1,067	...	2,639	67	3,773	65,844	4,320	7,472	11,792	77,636
9,832	...	...	...	...	...	1,110	...	1,110	10,942	949	1,113	2,062	13,004
19,349	...	...	...	...	...	215	579	794	20,143	2,006	3,788	5,794	25,937
13,138	...	...	...	...	...	325	1,586	1,911	15,049	...	1,146	1,146	16,195
10,669	...	...	...	...	...	...	909	909	11,578	...	464	464	12,042
5,461	...	...	...	...	...	50	...	50	5,511	...	372	372	5,883
12,839	...	...	...	...	...	...	211	211	13,050	...	1,081	1,081	14,131
10,558	...	...	...	...	...	80	339	419	10,977	1,094	18,201	19,295	30,272
1,43,917	...	...	...	1,067	...	4,419	3,691	9,177	1,53,094	8,369	33,637	42,006	1,95,100
23,517	...	...	...	310	...	235	2,869	3,414	26,931	615	4,556	5,171	32,102
19,929	...	...	...	...	...	...	502	502	20,431	...	3,856	3,856	24,287
43,446	...	...	...	310	...	235	3,371	3,916	47,362	615	8,412	9,027	56,389
55,804	...	...	...	1,267	...	714	3,014	4,995	60,799	2,806	6,882	9,688	70,487
2,788	...	...	...	...	...	...	...	...	2,788	18	763	781	3,569
13,184	...	...	...	...	...	105	472	577	13,761	...	1,022	1,022	14,783
13,017	...	...	...	...	...	...	...	...	13,017	...	1,219	1,219	14,236
5,724	...	...	...	...	...	...	...	...	5,724	...	1,044	1,044	6,768
90,517	...	...	...	1,267	...	819	3,486	5,572	96,089	2,824	10,930	13,754	1,09,843
7,16,749	...	...	...	24,717	195	23,603	19,145	67,660	7,84,409	23,601	1,76,437	2,00,038	9,84,447

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong ...	2,571	4,060	862	44	887	...	...	8,424	...	3,100	...	18	3,118	151	4,477
	93	Cox's Bazar ...	266	471	...	...	...	...	...	737	10	408	...	5	423	104	...
		Total	2,837	4,531	862	44	887	...	...	9,161	10	3,508	...	23	3,541	255	4,477
Tippera	94	Comilla	1,006	1,242	...	580	...	...	...	2,828	...	1,883	...	25	1,908	....	2,204
	95	Brahmanbaria, ...	462	816	...	176	...	36	...	1,490	...	778	...	3	781	....	5,507
	96	Chandpur	928	709	...	93	250	...	...	1,980	...	2,909	...	36	2,945	....	3,988
		Total ...	2,396	2,767	...	849	250	36	...	6,298	...	5,570	...	64	5,634	...	11,699
Noakhali ...	97	Noakhali	644	604	...	...	2	...	...	1,250	...	1,071	...	48	1,119	...	554
		Divisional Total ...	5,877	7,902	862	893	1,139	36	...	16,709	10	10,149	...	135	10,294	255	16,730
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia ...	1,483	2,608	...	158	...	...	...	4,339	...	2,638	...	29	2,667	586	284
	99	Nator	713	986	...	...	...	...	...	1,699	...	1,458	...	10	1,468	194	327
		Total ...	2,196	3,594	...	158	...	...	...	6,038	...	4,096	...	39	4,135	780	611
Dinajpur ...	100	Dinajpur ...	1,745	2,418	...	...	59	...	...	4,222	25	3,219	...	7	3,251	...	53
Jalpaiguri ...	101	Jalpaiguri	1,291	968	...	...	...	...	...	2,259	...	1,783	...	16	1,799	....	99
Rangpur ...	102	Rangpur	1,389	1,685	...	526	143	...	...	3,703	...	3,062	...	...	3,062	...	865
Bogra	103	Bogra	1,479	1,101	...	...	2	...	...	2,582	51	3,596	...	2	3,649	...	677
	104	Sherpur ...	504	579	...	...	...	...	...	1,083	...	887	...	5	892	...	12
		Total ...	1,983	1,680	...	...	2	...	...	3,665	51	4,483	...	7	4,541	...	689
Pabna	105	Pabna	798	2,280	...	...	...	...	...	3,078	9	2,160	....	1	2,170	...	1,955
	106	Serajganj	634	1,102	...	...	...	...	...	1,736	...	1,363	...	7	1,370	551	...
		Total ...	1,432	3,382	...	...	...	...	...	4,814	9	3,523	...	8	3,540	551	1,955
Malda	107	English Bazar ...	1,053	812	...	...	...	...	...	1,865	...	1,120	...	39	1,159	...	46
	108	Old Malda	310	345	...	...	...	...	...	655	...	263	...	9	272	...	297
	109	Nawabganj ...	422	618	...	...	...	...	...	1,040	...	459	...	1	460	...	141
		Total ...	1,785	1,775	...	...	...	...	...	3,560	...	1,842	...	49	1,891	...	484
Darjeeling	110	Darjeeling	15,352	8,372	...	3,776	1,644	120	...	29,274	2,088	28,234	...	172	30,494	22,956	7,498
	111	Kurseong	1,263	1,239	...	786	...	1,680	...	4,968	...	1,174	...	...	1,174	3,676	2,070
		Total	16,615	9,611	...	4,562	1,644	1,800	...	34,232	2,088	29,408	...	172	31,668	26,632	9,568
		Divisional Total ...	28,436	25,163	....	5,246	1,848	1,800	...	62,493	2,173	51,416	....	298	53,887	27,968	14,324
		GRAND TOTAL ...	1,65,716	1,91,742	2,290	25,011	7,195	3,870	...	3,95,824	76,462	3,28,785	....	1,359	4,06,606	9,18,855	3,46,436
		GRAND TOTAL FOR 1912-13 ...	1,58,432	1,83,424	1,360	12,093	10,261	857	...	3,66,427	52,948	2,94,090	....	1,520	3,48,558	8,70,711	3,02,005

in the Bengal Presidency during the year ending 31st March 1914—continued.

HEALTH AND CONVENIENCE.

DRAINAGE.		Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	PUBLIC WORKS.				Total
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
223	3,109	31,192	2,500	207	288		107	...	219	...	82	12,159	1,079	36,547	590	93,055
...	108	1,386	480	...	49	317	...	...	...	...	...	408	100	1,613	...	4,565
223	3,217	32,578	2,980	207	337	462	107	...	219	...	82	12,567	1,179	38,160	590	97,620
...	1,862	12,077	1,696	...	60	75	50	...	...	...	...	1,071	32	8,647	...	27,774
...	199	5,571	1,510	...	72	...	37	...	10	...	...	334	45	4,878	...	18,163
999	494	15,139	1,742	...	70	...	...	...	30	...	...	504	71	15,434	193	38,664
999	2,555	32,787	4,948	...	202	75	87	...	40	...	...	1,909	148	28,959	193	84,601
...	380	7,046	1,500	198	81	...	...	...	...	225	...	349	...	1,004	...	11,337
1,222	6,152	72,411	9,423	405	600	537	194	...	259	225	82	14,825	1,327	68,123	783	1,93,558
835	2,374	14,018	4,026	...	178	267	54	...	124	...	...	865	...	9,194	28	32,833
...	121	6,514	900	...	72	...	...		...	...	...	445	...	3,759	2	12,334
835	2,495	20,532	4,926	...	250	267	54	...	124	...		1,310	...	12,953	30	45,167
1,347	412	18,969	3,783	...	122	...	54	...	355	225	...	720	450	8,710	2	35,202
...	714	12,515	2,007	...	100	1,865	...	...	...	...	...	192	571	935	4	19,002
387	2,118	18,647	5,474	...	306	...	207	...	136	...	...	360	716	3,394	91	32,701
392	841	13,784	1,474	...	91	...	...	...	300	36	49	643	20	2,569	...	20,873
...	141	3,213	1,000	...	58	...	...	...	8	...	...	389	16	356	4	5,197
392	982	16,997	2,471	...	149	...	...	...	308	36	49	1,032	36	2,925	4	26,070
...	1,403	8,384	1,500	...	120	83	32	.	...	...	131	597	500	2,416	47	17,168
122	...	6,447	7,150	...	174	2,187	2	..	272	...	...	791	41	3,963	4	21,724
122	1,403	14,831	8,650	...	294	2,270	34	.	272	...	131	1,388	541	6,399	51	38,892
499	2,179	8,059	2,128	...	163	128	30	...	5	...	...	414	...	3,976	63	17,720
...	214	572	826	...	22	...	...	...	...	...	...	...	79	994	...	3,004
...	...	1,791	1,360	...	197	...	10	...	...	...	...	104	...	2,376	3	5,982
499	2,393	10,422	4,314	...	382	128	40	...	5	...	...	518	79	7,346	66	26,706
10,951	1,010	42,636	19,410	...	425	6,955	...	...	803	120	83	9,702	58,248	17,982	...	1,98,759
6,981	305	7,741	5,443	...	119	121	...	...	117	...	55	100	325	101	...	27,154
17,932	1,315	50,377	24,853	...	544	7,076	...	...	920	120	118	9,802	58,573	18,083	...	2,25,913
21,514	11,832	1,63,290	56,478	...	2,147	11,606	389	...	2,120	381	298	15,352	60,966	60,745	245	4.49.653
2,34,017	1,34,631	14,45,131	3,48,331	27,486	18,100	34,545	3,097	242	5,575	6,622	8,360	1,11,400	85,481	6.52,025	10,910	43,91.744
1,48,138	1,31,123	13,55,675	2,95,987	22,067	17,936	25,041	1,941	89	6,503	6,467	2,557	1,01,111	1,11,367	6,06,719	9,957	38,15,35

FORM No. III—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.									
								Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
			36	37	38	39	40	41	42	43	44	45	45 (*a*)	45 (*b*)	45 (*c*)	46	47
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong ...	12,712	3,056	235	16,003	1,000	...	...	...	310	8	1,668	...	1,818	3,494	3,804
	93	Cox's Bazar ...	...	512	...	512	650	...	...	...	...	49	151	...	...	200	200
		Total ...	12,712	3,568	235	16,515	1,650	...	...	...	310	57	1,819	...	1,818	3,694	4,004
Tippera	94	Comilla	669	60	...	729	431	...	...	...	...	164	192	52	345	753	753
	95	Brahmanbaria ...	...	543	...	543	...	...	...	...	...	130	54	...	531	715	715
	96	Chandpur	...	1,120	...	1,120	...	...	600	...	...	142	110	45	339	636	1,236
		Total ...	669	1,723	...	2,392	431	...	600	...	...	436	356	97	1,215	2,104	2,704
Noakhali	97	Noakhali	388	...	75	463	...	...	...	...	...	118	8	34	70	230	230
		Divisional Total ...	13,769	5,291	310	19,370	2,081	...	600	...	310	611	2,183	131	3,103	6,028	6,938
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia ...	1,184	180	120	1,484	...	...	...	...	...	344	57	97	972	1,470	1,470
	99	Nator	156	725	48	929	...	...	...	...	...	186	346	42	47	621	621
		Total ...	1,340	905	168	2,413	...	...	...	...	...	530	403	139	1 019	2,091	2,091
Dinajpur	100	Dinajpur	5,333	539	25	5,897	...	...	...	...	703	237	87	159	380	863	1,566
Jalpaiguri	101	Jalpaiguri... ...	1,027	...	...	1,027	...	...	290	...	...	330	12	60	590	992	1,282
Rangpur	102	Rangpur	...	1,321	270	1,591	...	...	...	...	251	453	225	107	328	1,113	1,364
Bogra	103	Bogra	2,894	789	110	3,793	...	...	...	...	71	305	...	88	536	929	1,000
	104	Sherpur	441	90	...	531	...	...	80	...	...	92	45	34	739	910	990
		Total ...	3,335	879	110	4,324	...	...	80	...	71	397	45	122	1,275	1,839	1,990
Pabna	105	Pabna	...	1,027	...	1,027	...	...	...	...	...	194	321	69	812	1,396	1,396
	106	Serajganj	...	945	100	1,045	...	...	158	...	...	213	83	69	671	1,036	1,194
		Total ...	...	1,972	100	2,072	...	...	158	...	...	407	404	138	1,483	2,432	2,590
Malda	107	English Bazar ...	...	659	...	659	...	...	64	...	11	160	21	59	33	273	348
	108	Old Malda	...	439	...	439	...	...	...	...	6	93	291	6	67	457	463
	109	Nawabganj ...	...	593	...	593	...	...	...	...	...	3	4	31	3	41	41
		Total ...	...	6	...	1,691	...	...	64	...	17	256	316	96	103	771	852
Darjeeling	110	Darjeeling	2,450	...	...	2,450	600	...	32,203	...	17,012	3,319	1,136	1,270	7,578	13,303	62,518
	111	Kurseong	165	548	...	713	...	...	1,957	...	50	84	9	124	485	702	2,709
		Total ...	2,615	548	...	3,163	600	...	34,160	...	17,062	3,403	1,145	1,394	8,063	14,005	65,227
		Divisional Total ...	13,650	7,855	673	22,178	600	...	34,752	...	18,104	6,013	2,637	2,215	13,241	24,106	76,962
		GRAND TOTAL ...	83,136	97,851	2,588	1,83,575	7,212	1,777	1,62,794	...	37,716	40,188	31,528	13,789	75,134	1,60,639	3,62,926
		GRAND TOTAL FOR 1912-13 ...	71,565	91,854	2,190	1,65,609	3,274	...	1,66,118	...	37,859	37,242	32,420	13,550	74,233	1,57,445	3,61,422

in the Bengal Presidency during the year ending 31st March 1914—concluded.

Total Expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total
	Investments.				Advances.								
	In securities (other than for Sinking Funds).	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,25,404	...	...	...	...	...	14,706	1,658	16,364	1,41,768	1,140	2,23,140	2,24,280	3,66,048
1,087	...	...	...	...	50	79	385	514	7,601	79	315	394	7,995
1,32,491	...	...	...	...	50	14,785	2,043	16,878	1,49,369	1,219	2,23,455	2,24,674	3,74,043
34,423	...	...	...	...	...	1,724	217	1,941	36,364	1,982	11,121	13,103	49,467
21,692	...	...	...	...	...	300	1,645	1,945	23,637	...	3,586	3,586	27,223
45,945	...	...	...	504	50	1,021	2,498	4,073	50,018	1,903	6,221	8,124	58,142
1,02,060	...	...	...	504	50	3,045	4,360	7,959	1,10,019	3,885	20,928	24,813	1,34,832
14,399				...	50	770	360	1,180	15,579	1,317	1,066	2,383	17,962
2,48,950	...	...	...	504	150	18,600	6,763	26,017	2,74,967	6,421	2,45,449	2,51,870	5,26,837
42,793	...	...	...	...	...	3,631	...	3,631	46,424	1,008	5,192	6,200	52,624
17,051	...	...	...	...	...	1,780	118	1,898	18,949	...	6,705	6,705	25,654
59,844	...	...	...	...	...	5,411	118	5,529	65,373	1,008	11,897	12,905	78,278
50,138	...	...	...	...	...	4,890	1,938	6,828	56,966	3,262	5,443	8,705	65,671
25,369	...	...	...	1,523	...	50	1,160	2,733	28,102	922	15,569	16,491	44,593
42,421	...	...	...	...	25	6,373	478	6,876	49,297	1,048	2,393	3,441	52,738
31,897	...	...	...	...	...	2,900	111	3,011	34,908	1,733	1,979	3,712	38,620
8,693	...	...	...	413	...	...	...	413	9,106	...	1,141	1,141	10,247
40,590	...	...	...	413	...	2,900	111	3,424	44,014	1,733	3,120	4,853	48,867
24,839	...	...	...	...	...	725	46	771	25,610	...	7,724	7,724	33,334
27,089	...	...	...	208	...	279	584	1,062	28,131	931	1,086	2,017	30,148
51,908	...	...	...	208	...	995	630	1,833	53,741	931	8,810	9,741	63,482
21,751	...	...	...	244	...	2,757	3	3,004	24,755	1,891	7,723	9,614	34,369
4,833	...	...	...	...	...	...	72	72	4,905	125	3,495	3,620	8,525
8,116	...	...	...	...	...	376	271	647	8,763	78	12,848	12,926	21,689
34,700	...	...	...	244	...	3,133	346	3,723	38,423	2,094	24,066	26,160	64,583
3,24,085	...	550	...	39,481	...	36,083	12,236	88,350	4,12,435	21,513	1,24,532	1,46,045	5,58,480
36,718	...	...	...	1,882	...	4,564	4,815	11,261	47,979	225	25,367	25,592	73,571
3,60,803	...	550	...	41,363	...	40,647	17,051	99,611	4,60,414	21,738	1,49,899	1,71,637	6,32,051
6,65,773	...	550	...	43,751	25	64,399	21,832	1,3 557	7,96,330	32,736	2,21,197	2,53,933	10,50,263
57,47,887	28,979	4,51,501	1.100	1,99,675	1,244	3,02,208	2,25,570	12,10,277	69,58,164	2,21,851	16,84,587	19,06,438	88,64,602
50,60,645	48,355	14.06.032	1,100	1,95,999	1,305	5,28,097	2,42,550	24.23,438	74,84,083	1,75,114	16,62,842	18,37,956	93,22 039

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each municipality in the Bengal Presidency, the population within municipal limits, the number of rate-payers, and percentage of rate-payers to population during the year 1913-14.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Burdwan Division.	Burdwan	1	Burdwan	1st April 1865	35,921	5,937	16·5
		2	Kalna	1st „ 1869	8,603	2,994	34·8
		3	Katwa	1st „ „	6,904	2,350	34·03
		4	Dainhat	1st „ „	5,342	1,418	26·5
		5	Raniganj	1st „ 1876	15,497	1,619	10·4
		6	Asansol	1st October 1896	21,919	2,379	10·8
	Birbhum	7	Suri	July 1876	9,131	1,695	18·56
	Bankura	8	Bankura	1st April 1869	23,453	2,972	12·6
		9	Vishnupur	1st September 1873	20,478	3,097	15·1
		10	Sonamukhi	1st April 1886	13,275	1,501	11·3
	Midnapore	11	Midnapore	1865	32,740	5,480	16·7
		12	Tamluk	1864	8,048	2,027	25·18
		13	Ghatal	1st April 1869	12,064	2,709	22·45
		14	Chandrakona	1st „ „	8,121	2,359	29·05
		15	Ramjibanpur	1st „ 1876	8,481	1,846	21·76
		16	Khirpai	1st „ „	4,605	1,068	23·1
		17	Kharar	1st „ 1888	8,839	1,320	14·9
	Hooghly	18	Hooghly-Chinsura.	1865	28,916	7,349	25·41
		19	Serampore	„	49,594	7,791	15·7
		20	Uttarpara	„	7,373	1,073	14·5
		21	Baidyabati	1869	20,516	4,100	19·9
		22	Bhadreswar	„	24,353	2,813	11·5
		23	Kotrung	„	6,574	1,055	16·04
		24	Bansberia	„	6,108	1,421	23·2
		25	Arambagh	1886	8,048	1,558	19·35
	Howrah	26	Howrah	1862	1,79,006	20,807	11·62
		27	Bally	1st April 1883	22,394	3,500	15·6
				Divisional Total ...	596,303	94,238	15·8
Presidency Division.	24-Parganas	28	Cossipore-Chitpur	1st April 1889 ...	47,012	5,953	12·6
		29	Maniktala	1st „ „ ...	53,675	7,746	14·4
		30	Baranagar	1st „ 1869 ...	25,889	4,335	16·7
		31	Kamarhati	1st August 1899	18,004	2,534	14·07
		32	South Suburban	1st April 1869 ...	28,083	6,515	23 1
		33	Tollyganj	1st „ 1901 ...	18,626	3,151	16·9
		34	Garden Reach	13th March 1897	45,295	3,944	8·7
		35	Rajpur	1st April 1876 ...	11,609	2,434	20·9
		36	Baruipur	1st „ 1869 ...	5,376	1,340	24·9
		37	Joynagar	1st „ „ ...	9,247	1,546	16·7
		38	South Dum-Dum.	1st „ 1876 ...	12,882	1,939	15·05
		39	North Dum-Dum.	1st September 1870	5,046	869	17·2
		40	South Barrackpore.	1st April 1869 ...	11,849	1,810	15·2
		41	Panihati	1st „ 1900 ...	11,118	2,196	19·7
		42	Titagarh	1st „ 1895 ...	45,159	1,627	3·6
		43	North Barrackpore.	1st „ 1869 ...	16,105	1,884	11·6
		44	Garulia	21st May 1896 ...	11,582	602	5·2
		45	Baraset	1st April 1869 ...	8,794	1,649	18·7
		46	Naihati	1st May „ ...	18,218	5,450	29 9
		47	Halisahar	1st July 1903 ...	13,454	1,875	13·9
		48	Bhatpara	1st „ 1899 ...	50,426	3,146	6·2
		49	Gobordanga	26th April 1870 ...	5 072	1,113	21·9
		50	Basirhat	1st „ 1869 ...	18,332	2,447	13·3
		51	Baduria	1st „ „ ...	13,685	1,926	14·07
		52	Taki	1st „ „ ...	5,203	959	18·4
		53	Budge-Budge	1st „ 1900 ...	17,982	2,154	11·9

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Presidency Division—*concluded.*	Nadia ...	54	Krishnagar ...	1st November 1864	23,475	4,780	20·3
		55	Santipur ...	11th January 1865	26,703	7,915	29·6
		56	Ranaghat ...	21st September 1864	9,850	2,291	23·2
		57	Nadia ...	1st April 1869 ...	12,480	3,892	31·1
		58	Kushtia ...	1st ,, ,, ...	6,291	1,544	24·5
		59	Kumarkhali ...	1st ,, ,, ...	3,769	1,279	33·9
		60	Meherpur ...	15th ,, ,, ...	5,961	1,322	22·1
		61	Birnagar ...	1st ,, ,, ...	2,654	752	28·3
		62	Chakdah ...	1st May 1886 ...	4,931	1,351	27·4
	Murshidabad ...	63	Berhampore ...	1st July 1876 ...	26,142	5,734	21·9
		64	Murshidabad ...	1st April 1869 ...	12,669	2,858	22·5
		65	Azimganj ...	1st ,, 1896 ...	12,327	3,300	26·7
		66	Jangipur ...	1st ,, 1869 ...	11,408	2,354	20·6
		67	Kandi ...	1st ,, ,, ...	12,638	2,391	18·9
		68	Dhulian ...	1st July 1909 ...	8,298	1,438	17·3
	Jessore ...	69	Jessore ...	1st August 1864	8,911	1,734	19·4
		70	Kotchandpur ...	1st July 1883 ...	8,077	1,517	18·7
		71	Maheshpur ...	1st April 1869 ...	4,215	946	22·4
	Khulna ...	72	Khulna ...	1st October 1884	12,993	1,968	15·1
		73	Satkhira ...	1st April 1869 ...	10,866	2,025	18·6
		74	Debhatta ...	1st July 1876 ...	5,296	948	17·9
			Divisional Total	.....	757,677	123,483	16·2
Dacca Division.	Dacca ...	75	Dacca ...	August 1864 ...	108,152	12,058	11·1
		76	Narayanganj ...	8th September 1876	27,876	2,547	9·1
	Mymensingh ...	77	Mymensingh ...	1st April 1869 ...	19,853	2,851	14·3
		78	Muktagacha ...	October 1875 ...	6,555	1,218	18·5
		79	Jamalpur ...	1st April 1869 ...	21,109	3,061	14·5
		80	Sherpur ...	1st ,, ,, ...	15,591	2,689	17·2
		81	Kishorganj ...	1st ,, ,, ...	18,026	2,400	13·3
		82	Bazitpur ...	1st ,, ,, ...	10,833	1,858	17·1
		83	Netrokona ...	1st January 1887	13,740	2,087	15·1
		84	Tangail ...	1st July 1887 ...	16,362	3,097	18·9
	Faridpur ...	85	Faridpur ...	January 1869 ...	13,131	2,392	18·2
		86	Madaripur ...	April 1875 ...	19,073	3,362	17·6
	Bakarganj ...	87	Barisal ...	1st July 1876 ...	22,473	3,221	14·3
		88	Nalchiti ...	1st April 1875 ...	1,953	317	16·2
		89	Jhalakati ...	1st ,, ,, ...	5,979	924	15·4
		90	Pirojpur ...	1st July 1885 ...	11,996	2,384	19·8
		91	Patuakhali ...	1st April 1892 ...	6,217	1,033	16·6
			Divisional Total	.....	338,919	47,499	14·01
Chittagong Division.	Chittagong ...	92	Chittagong ...	5th July 1864 ...	28,766	5,006	17·4
		93	Cox's Bazar ...	1st April 1869 ...	4,378	831	18·98
	Tippera ...	94	Comilla ...	30th November 1864	22,692	3,196	14·08
		95	Brahmanbaria	1st August 1868 ...	22,295	3,929	17·6
		96	Chandpur ...	1st October 1897 ...	12,717	1,771	13·9
	Noakhali ...	97	Noakhali ...	1st July 1876 ...	7,009	1,152	16·4
			Divisional Total	.. ...	97,857	15,885	16·2

APPENDIX A—*concluded.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Rajshahi Division.	Rajshahi ...	98	Rampur-Boalia	21st April 1876 ...	23,406	4,577	19·6
		99	Nator ...	1st „ 1869 ...	8,251	1,950	23·6
	Dinajpur ...	100	Dinajpur ...	1st „ „ ...	15,945	3,425	21·5
	Jalpaiguri ...	101	Jalpaiguri ...	1st „ 1885 ...	11,469	1,837	16·0
	Rangpur ...	102	Rangpur ...	1st April 1869 ...	16,429	2,931	17·8
	Bogra ...	103	Bogra ...	1st July 1876 ...	9,113	2,673	29·3
		106	Sherpur ...	1st „ „ ...	4,088	1,137	27·8
	Pabna ...	104	Pabna ...	1st „ „ ...	19,274	3,823	19·8
		105	Serajganj ...	1st April 1869 ...	24,777	3,740	15·1
	Malda ...	107	English Bazar	1st „ „ ...	14,322	2,175	15·2
		108	Old Malda ...	1st „ „ ...	3,750	798	21·3
		109	Nawabganj ...	1st Feb. 1903 ...	11,956	2,395	20·0
	Darjeeling ...	110	Darjeeling ...	1st „ 1850 ...	19,005	2,372	12·5
		111	Kurseong ...	1st May 1879 ...	5,574	624	11·2
			Divisional Total	.....	187,359	33,457	18·4
			Grand Total...	.....	1,978,115	314,562	15·9
			Grand Total for 1912-13	.....	1,974,638	311,654	15·7

APPENDIX B.

Statement showing the results of general elections held in municipalities in the Bengal Presidency during the year 1913-14.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons actually who voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
		BURDWAN DIVISION.					
4.	.....	.....	...	...	...	...	No general election was held in any municipality during the year.
		PRESIDENCY DIVISION.					
28	Cossipore-Chitpur	Ward No. I 830	No poll.	...	2	...	
		,, II 1,030	545	52·9	2	3	
		,, III 1,087	No poll.	...	2	...	
		,, IV 1,052	,,	...	2	...	
29	Maniktala ...	Ward No. I 1,087	656	60·3	2	3	
		,, II 778	477	61·3	2	4	
		,, III 1,472	1,264	85·8	4	7	
33	Tollygunge ...	Ward No. I 280	No Poll.	...	2	...	
		,, II 484	342	70·6	1	2	
		,, III 491	No poll.	...	1	...	
		,, IV 121	,,	...	1	...	
		,, V 167	,,	...	1	...	
37	Jainagar ...	Ward No. I 254	No poll.	...	2	...	
		,, II 258	,,	...	2	...	
		,, III 260	,,	...	2	...	
		,, IV 213	,,	...	2	...	
	Baduria ...	Ward No. I 271	No poll.	...	1	...	The first election of Ward Nos. I and VII were declare void. Fresh elections wer held which were uncontested.
		,, II 277	,,	...	1	...	
		,, III 127	,,	...	1	...	
		,, IV 74	,,	...	1	...	
		,, V 154	,,	...	1	...	
		,, VI 135	,,	...	1	...	
		,, VII 87	,,	...	1	...	
		,, VIII 74	,,	...	1	...	
55	Santipur ...	Ward No. I 718	384	53·4	2	9	
		,, II 835	421	44·4	2	3	
		,, III 898	469	52·2	2	8	
		,, IV 804	416	51·7	2	3	
		,, V 994	781	78·5	2	6	
57	Nadia ...	Ward No. I 537	No poll.	...	3	8	Five withdrew.
		,, II 255	,,	...	2	7	Five withdrew.
		,, III 643	407	63·2	3	5	
69	Jessore ...	Ward No. I 566	495	87·4	6	32	One withdrew.
		,, II 160	140	87·5	2	6	
		,, III 120	106	88·3	2	5	
		,, IV 79	63	79·7	1	5	
		,, V 57	42	73·6	1	3	
		DACCA DIVISION.					
	...	.....	...	...	...	...	No general election was held in any municipality during the year.
		CHITTAGONG DIVISION.					
92	Chittagong ...	Nil.					
93	Cox's Bazar ...						
94	Comilla ...						
95	Brahmanbaria ...						
96	Chandpur ...	Ward No. I 52	20	38·4	1	3	One withdrew.
		,, II 52	No poll.	...	1	...	
		,, III 33	,,	...	1	...	
		,, IV 77	70	90·9	1	2	
		,, V 135	No poll.	...	1		
		,, VI 36	,,	...	1		
97	Noakhali ...	Nil.					
		RAJSHAHI DIVISION					
		Nil.					

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in the Bengal Presidency, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1913-14.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2			5	6	
	BURDWAN DIVISION.			Rs. A. P.	Rs. A. P.	
1	Burdwan ...	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	.....	707 0 0	The decrease is due to the falling off of a number of holdings during the flood of August 1913.
		Water rate	At the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent. generally within the water-supply area.	.....	255 0 0	
		Latrine fees	At the rate of 3¾ per cent. on the annual value of holdings.	.....	356 0 0	
2	Kalna	Tax on persons ...	Annas 12 per cent. on the annual income.	.....	69 0 0	Some of the holdings have been washed away by the cuttings of the river, hence the decrease.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrines fees	According to scale fixed by the Commissioners up to Rs. 96 and above Rs. 96 at 6¼ per cent. on the annual value of each holding.	50 0 0	.....	The increase is due to the construction of some new privies.
	Katwa	Tax on persons ...	At 1 per cent. on annual income ...	.....	45 0 0	Due to reduction in intermediate assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to the annual value of holdings.	.....	5 0 0	
4	Dainhat	Tax on persons ...	At the rate of As. 14 per cent. of their income.	137 0 0	.....	Due to general revision of assessmen .
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ...	At 5 per cent. on the annual value of holdings.	48 0 0	.....	
5	Raniganj... ...	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	.....	60 0 0	Decrease due to remission on demolished buildings.
		Latrine fees	At 1¾ per cent. on the annual value of holdings.	.....	13 0 0	
6	Asansol	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	4,326 0 0	.....	Due to enhancement of assessment on the East Indian Railway holdings and the assessment and reassessment of new and improved holdings.
		Latrine fees	(Not reported).			
7	Suri	Tax on persons ...	At Re. 1-6 per cent. per month on income of above Rs. 30 per month and Re. 1-1 on income up to Rs. 30 per month.	.....	.....	This tax has been revised during 1913-14 with effect from the beginning of 1914-15 and it has resulted to an increase of Rs. 1,082 a year.
		Latrine fees	Valuation. Rs. Rs. — Quarterly tax. Rs. A. From 1 to 12 ... 0 1 Above 12 ,, 24 ... 0 3 ,, 24 ,, 30 ... 0 6 ,, 30 ,, 36 ... 0 9 ,, 36 ,, 48 ... 0 12 ,, 48 ,, 60 ... 0 15 ,, 60 ,, 72 ... 1 2 ,, 72 ,, 84 ... 1 5 ,, 84 ,, 100 ... 1 8 ,, 100 for every Rs. 25 annas 4 per quarter.	.....	.....	The latrine tax has been revised during 1913-14 with effect from the beginning of the year 1914-15. It results in an increase of Rs. 306 per annum.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
8	Bankura	Tax on persons ...	At 1½ per cent. per month. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	Valuation. Rs. Rs. — Annual fees. Rs. A. From 1 to 25 (with privy) ... 3 0 ,, 26 ,, 30 (ditto) ... 4 0 ,, 31 ,, 60 (with or without privy). 6 0 ,, 61 ,, 90 (ditto) ... 7 8			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	Burdwan Division—*continued.*			Rs. A. P.	Rs. A. P.	
8	Bankura—*concld.*	Latrine fees—*concld.*	Valuation. Rs. Rs. / Annual fees. Rs. A. From 91 to 120 (with or without privy.) 9 8 ,, 121 ,, 150 ,, 12 0 ,, 151 ,, 200 ,, 16 0 ,, 201 ,, 250 ,, 20 0 ,, 251 ,, 300 ,, 24 0 ,, 301 ,, 400 ,, 28 0 ,, 401 ,, 500 ,, 32 0 ,, 501 ,, 600 ,, 34 0 ,, 601 and upwards 36 0			
9	Vishnupur ...	Tax on persons ...	At 1¼ per cent. per month ... Government and other public buildings are assessed at not more than 6½ per cent. on their annual value.	1,193 0 0		
		Latrine fees ...	At Rs. 3 when the annual value of holdings is Rs. 25 and 6 pies per rupee on the annual value of holdings exceeding Rs. 25, in addition to Rs. 3 above referred to.	503 0 0		
10	Sonamukhi ...	Tax on persons ...	At 2 per cent. per month. Government and other buildings are assessed at 7½ per cent. on their annual value.			
11	Midnapore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	6,570 11 0	.....	Due to general revision of assessment made during the year.
		Latrine fees ...	Ditto ditto ...	6,256 6 0		
12	Tamluk ...	Tax on person. ...	At 1 per cent.	283 6 0 per quarter.	.....	Ditto ditto.
		Latrine fees ...	According to the scale of fees sanctioned by the Municipal Commissioners.	25 5 0 per quarter.	.....	
13	Ghatal ...	Tax on persons ...	At 1¼ per cent. per month on the income according to circumstances and property.	754 15 8	.....	Ditto ditto.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	4 5 0	.....	
14	Chandrakona ...	Tax on persons ...	At 1 per cent. according to circumstances and property.	52 3 6	.....	A general revision of assessment was made for the year 1914-15. Some new holdings were assessed during the year under report.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
15	Ramjibanpore ...	Ditto ...	At annas 12 per cent. on the annual income of assessees.	.....	32 11 6	Due to partial revision of assessment made during the year.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
16	Khirpai	Ditto ...	At 1½ per cent. on annual income of assessees according to circumstances and property.			
17	Kharar	Ditto ...	At 1 per cent. on the annual income ...	.....	90 9 3	Due to partial revision made during the year.
18	Hooghly-Chinsura	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	26 15 6 house tax.	.....	The increase is on account of new and improved holdings.
		Latrine fees ...	Ditto ditto	16 6 6 latrine tax.	.....	
19	Serampore ...	Rate on holdings ...	7½ per cent. on the annual value of the holdings.	1,904 0 0	.....	On account of general revision of assessment and intermediate assessment for new and improved holdings during the year.
		Latrine fees	Valuation. Rs. Rs. / Rate of fees. Rs. A. From 1 to 6 ... ... 0 4 ,, 7 ,, 15 ... ... 0 12 ,, 16 ,, 25 ... ... 2 0 ,, 26 ,, 50 ... ... 3 0 Holdings above the annual value of Rs. 50 at 6¼ per cent. on the annual value of holdings. Rate for cooly lines at the rate of Rs. 9-6 per cent. on the annual value of holdings.	9,908 0 0	.....	Ditto ditto.
		Water rate	At 7½ per cent. on the annual value of holdings when the houses and lands are situated in any road supplied with water and at the rate of 6 per cent. upon the houses and lands situated in any road not so supplied.	9,521 0 0 (new demand).	.....	Came into force from 1st October 1913.

APPENDIX C—*continued.*

Serial number of Municipality	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	BURDWAN DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
20	Uttarpara ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	86 0 0	Due to revision of assessment.
		Latrine fees	At 4½ per cent. on the annual value of holdings.			
21	Baidyabati ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	2,121 11 9	.....	Increase is due to general revision of assessment.
		Latrine fees	Ditto ditto ...	1,797 0 6		
22	Bhadreswar ...	Rate on holdings in Wards Nos. I, II, and III.	At 6½ per cent. on the annual value of holdings in general.	716 0 0	.....	The increase was due to the reassessment of railway property and to assessment of new and improved holdings.
		Tax on persons in Ward No. IV.	There is no fixed rate, but generally 7 per cent. on the annual income of the rate-payer.	.....		
		Latrine fees	No fixed rate, but generally at Rs. 4-11 per cent. on the annual value of domestic holdings and Rs. 9-6 per cent. on the annual value of the cooly lines.	65 5 0	.....	The increase was due to assessment of new holdings and revised assessment of improved holdings.
23	Kotrung	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.			
		Latrine fees (in vogue in part of Ward No. I and in the whole of Ward No. II).	At 3½ per cent. on the annual value of holdings.			
24	Bansberia	Tax on persons ...	Re. 1-8 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	307 0 0	.....	The increase is due to the imposition of taxes on Hooghly-Chinsura water-works buildings located within this Municipality.
25	Arambagh ...	Tax on persons ...	At annas 12 per cent.	.....	38 10 0	Due to the reduction and remission in cases of insolvent and poor rate-payers.
		Latrine fees	(Not reported). Government and other public buildings are assessed at 7½ per cent. on their annual value.			
26	Howrah	Tax on holdings ...	At 7½ per cent.	10,080 8 3	.....	The increase resulted from assessment of new and improved holdings as well as general revision of assessment of Wards Nos. IV and VIII.
		Lighting rate	At 3 „ „	4,289 13 9		
		Latrine fees	According to revised scale	8,783 15 0		
		Water rate	5 and 6 per cent.	8,358 9 6		
		Total ...	.....	31,512 14 6		
27	Bally	Tax on holdings ...	At 7½ per cent.	.....	18 0 0	Decrease due to remission.
		Latrine fees	According to scheduled rate	284 0 0	.....	Increase due to the enforcement of Part IX throughout the municipality from the 2nd quarter of 1912-13.
	PRESIDENCY DIVISION.					
28	Cossipore-Chitpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	36,231 14 9	.....	The increase is due to quinquennial and partial revision of assessment.
		Latrine fees	According to a scale	17,879 9 0		
		Water rate	At 4 per cent. on the annual value of holdings.	19,447 14 9		
		Lighting rate	At 3 per cent. on the annual value of holdings.	14,325 10 6		
29	Maniktala ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	968 0 0	.....	Due to partial revision of assessment.
		Latrine fees	According to a scale	361 0 0		
		Water rate	At 5 per cent. on the annual value of holdings having no filtered water connections and at 7 per cent. on the annual value of holdings having filtered water connections.	1,043 0 0		
		Lighting rate	At 3 per cent. on the annual value of holdings.	68 0 0		
30	Baranagar ...	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	10,399 3 0	.....	The increase is due to the general revision of assessment.
		Latrine fees	According to a scale	3,006 0 0		
31	Kamarhati ...	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	927 13 0	.....	Due to general revision of assessment.
		Latrine fees	According to a scale	778 7 6		
32	South Suburban	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees	According to a scale.			
		Water rate	At 3 per cent. on the annual value of holdings.			
33	Tollyganj ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	130 15 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	According to a scale	50 8 0		
		Water rate	At 5½ per cent. on the annual value of holdings within 400 feet from the nearest hydrant and 4½ per cent. beyond 400 feet but within 1,000 feet from the hydrant.	74 15 0		
34	Garden Reach ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees	According to a scale.			
		Water rate	At 3½ per cent. on the annual value of holdings.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Result of any general or partial revision of assessment made during the year. Decrease in income.	Remarks.
1	2	3		5	6	7
	Presidency Division—*continued.*			Rs. A. P.	Rs. A. P.	
35	Rajpur	Tax on persons ...	From As. 10 to Re. 1 according to the circumstances of the assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6¼ per cent. on the annual value of holdings.			
36	Baruipur ...	Tax on persons	Generally at 1 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 3 per cent. on the annual value of holdings.			
37	Jainagar ...	Tax on persons ...	By apportionment having regard to the circumstances of the assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 1½ per cent. on the annual value of holdings.			
38	South Dum-Dum	Rate on holdings (in Ward No. III).	At 5 per cent. on the annual value of holdings.	2,114 10 0		
		Tax on persons (in Wards Nos. 1 and 11).	At 1 per cent. on the annual income of assessees.	44 8 0		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.		.....	The increase was due to general revision of assessment in Ward No. III and partial revision of assessment in Ward No. 11.
		Latrine fees	According to a scale	772 12 0		
		Water rate	At 2 to 4 per cent. on the annual value of holdings.	115 14 0		
39	North Dum-Dum	Tax on persons ...	At As. 12 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 3 per cent. on the annual value of holdings.			
40	South Barrackpore	Rate on holdings (in Musalmanpara Ward).	At 5 per cent. on the annual value of holdings.			
		Tax on persons (in other wards).	At As. 12 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.			
41	Panihati	Tax on persons ...	At As. 12 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7 per cent. on the annual value of holdings.			
42	Titagarh	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	3,805 12 6	.....	Due to general revision of assessment.
		Latrine fees	At 5½ per cent. on the annual value of holdings, and at 9 pies per head per month in cooly lines.	2,204 9 0		
43	North Barrackpore.	Tax on persons ...	At As. 10 per cent. of income ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	209 2 0	.....	Ditto ditto.
		Latrine fees	At 10 per cent. on the annual value of holdings.	.....	44 12 0	
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	18 2 6	.....	Due to partial revision.
		Latrine fees	At 1 anna 3 pies per head (adult) of population per mensem in case of residential houses and As. 2 per compartment per month in case of cooly lines.	.....	26 1 6	
45	Barasat ...	Tax on persons ...	At the uniform rate of As. 13 per hundred rupees of income.	.....		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	3 12 9	.....	Ditto ditto.
		Latrine fees	At 7 per cent. on the annual value of holdings.	81 5 3		
46	Naihati	Tax on persons ...	At Re. 1-2 per quarter on a monthly income of Rs. 100. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 5 per cent. on the annual value of holdings.			
47	Halisahar... ...	Tax on persons ...	At Re. 1-14 per quarter on a monthly income of Rs. 100. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 5 per cent. on the annual value of holdings.			
48	Bhatpara ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	250 3 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of holdings.	226 14 3		

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
49	Gobordanga ...	Tax on persons ...	At As. 12 per cent. on the annual income of assessees.	.....	.....	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	183 13 6		
50	Basirhat	Tax on persons ...	At As. 12 per cent. on the annual income of assessees.			
			Government and other public buildings are assessed at 7½ per cent on their annual value.			
		Latrine fees	At 7½ per cent on the annual value of holdings.			
51	Baduria	Tax on persons ...	At As. 12 per cent. on the annual income of assessees.	37 8 9	.....	Due to partial revision.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	0 7 0	
		Latrine fees	According to a scale.			
52	Taki	Tax on persons ...	At 5 per cent. on the annual income of assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
53	Budge-Budge ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees	Ditto ditto.			
54	Krishnagar ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	2,417 0 0	.....	Due to general revision of assessment and to assessment of new and improved holdingss
		Latrine fees	According to a sliding scale on the valuation of holdings.	1,197 0 0		
55	Santpur	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	85 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 6 per cent. on the annual value of holdings.	54 0 0		
56	Ranaghat ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	165 0 0	.....	Due to revision of assessment of holdings belonging to Eastern Bengal State Railway at Ranaghat and also to assessment of some new and improved holdings.
		Latrine fees	At 5½ per cent. on the annual value of holdings.	108 0 0		
57	Nadia	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	212 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	Ditto ditto ...	237 0 0		
58	Kushtia	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	1,367 0 0	.....	Due to annual revision of assessment and to assessment of new and improved holdings.
		Latrine fees	At 5 ditto ditto ...	920 0 0		
59	Kumarkhali ...	Tax on persons ...	No fixed rate; according to circumstances and property.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 8¾ per cent. on the annual value of holdings			
60	Meherpur	Tax on persons... ...	No fixed rate; according to circumstances and property.	348 0 0	.....	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
61	Birnagar	Ditto	Ditto ditto ...	.....	91 0 0	Decrease is due to partial revision of taxes.
62	Chakdah	Ditto	Ditto ditto.			
63	Berhampore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	306 14 9	The decrease is due to the grant of remissions on account of irrecoverable demands.
		Water rate	At 7½ per cent. on the valuation of holdings situated near hydrants and 6 per cent. on the valuation of holdings in lanes where there are no hydrants close by.	.....	543 3 3	
		Latrine fees	According to a scale	.....	265 12 9	
64	Murshidabad ...	Tax on persons ...	At 1 per cent. on income	221 11 0	.....	Due to revision of assessment.
			Government and other buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to a scale	.....	225 3 0	
65	Azimganj... ...	Tax on persons ...	At 1 per cent. on income	216 13 6	.....	Ditto ditto
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	40 13 0	
66	Jangipur	Tax on persons ...	At 1 per cent. on income	.....	97 3 6	Due to remissions.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 11 pies per rupee on the annual value of holdings.	.....	27 10 6	Due to revision of assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
67	Kandi	Tax on persons ...	At 1 per cent. on income ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	857 5 6	.....	Due to revision of assessment.
		Latrine fees	At As. 11 per cent. on the annual value of holdings.	543 9 9	.....	
68	Dhulian	Tax on persons ...	According to circumstances and property, generally at 1 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	159 12 0	.....	Due to partial revision of assessment.
69	Jessore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	812 0 6	.....	Due to general revision of assessment.
		Latrine fees	According to a scale varying from Re. 1 to Rs. 50 per annum.	439 12 0	.....	
70	Kotchandpur ...	Tax on persons ...	At Re. 1-4 per cent. on annual income	.....	195 6 0	Due to remission on account of death, desertion and poverty.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At Rs. 3-12 per cent. on the annual value of holdings.			
71	Maheshpur ,,	Tax on persons ...	At Re. 1-8 per cent. on annual income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	12 14 0	Due to desertion.
72	Khulna	Tax on persons ...	No fixed rate, generally at Re. 1-2 per cent. on income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	727 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 12 per cent. on the annual value of holdings.			
73	Satkhira	Tax on persons ...	At 1 per cent. on annual income ...	375 7 0	.....	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	95 9 0	.....	
		Latrine fees	At 12 per cent on the annual value of holdings.	230 10 0	.....	
74	Debhatta	Tax on persons ...	At 1 per cent. on annual income ...	.....	18 2 9	Due to revision of taxes.
	DACCA DIVISION.					
75	Dacca ...	Tax on holdings and lands.	At 10 per cent. on the annual value of holdings and lands.	961 0 0	.....	The increase is on account of new buildings, additions to buildings, etc.
		Latrine fees	On the annual value of holdings at the following rates :—	227 0 0		

VALUE. From— Rs. A.	VALUE. To— Rs. A.	QUARTERLY TAX. Rs. A. P.
6 4	11 4	0 3 9
12 8	23 12	0 7 6
25 0	35 0	0 11 3
36 4	47 8	0 14 3
48 12	71 4	1 1 3
72 8	95 0	1 5 0
96 4	120 0	1 8 0
121 4	143 12	1 11 0
145 0	167 8	1 14 0
168 12	191 4	2 1 0
192 8	215 0	2 4 9
216 4	240 0	2 7 9
241 4	287 8	2 11 9
288 12	335 0	2 15 9
336 4	383 12	3 3 9
385 0	431 4	3 8 6
432 8	480 0	3 12 6
481 4	575 0	4 4 6
576 4	671 4	4 12 6
672 8	767 8	5 4 6
768 12	863 12	5 14 0
865 0	960 0	6 6 0
961 4	1,055 0	6 14 0
1,056 4	1,151 4	7 6 0
1,152 8	1,247 8	7 14 0
1,248 12	1,440 0	8 14 0
1,441 4	1,631 4	9 14 0
1,632 8	1 823 12	10 14 0
1,825 0	2,015 0	11 14 0
2,016 4	2,207 8	12 14 0
2,208 12	2,400 0	13 14 0
2,401 4	2,880 0	16 6 0
2,881 4	2,963 12	16 14 0
2,965 0	6,720 0	36 6 0
6,721 4	11,520 0	61 6 0
		or upwards

		Water rate	At 2 per cent. on the annual value of holdings without house connections but at 5 per cent. on those having house connections.	1,386 0 0	.....	The increase is due to increase of house connections during the year.

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	DACCA DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
76	Narayanganj ...	Tax on holdings ...	At 6¾ per cent.	.....	251 12 6	Due to remission granted to vacant holdings.
		Latrine fees	On a scale sanctioned by Government as below :—			
			Exceeding. Not exceeding. Fees payable per annum.			
			Rs. Rs. Rs. A.			
			... 18 1 8			
			18 24 2 0			
			24 30 3 0			
			30 36 4 0			
			36 48 5 0			
			48 60 6 0			
			60 72 7 0			
			72 84 8 0			
			84 96 9 0			
			96 120 10 0			
			120 150 11 0			
			150 200 12 0			
			200 250 13 0			
			250 300 14 0			
			300 350 15 0			
			350 400 16 0			
			400 450 17 0			
			450 500 18 0			
			500 600 20 0			
			600 700 22 0			
			700 800 24 0			
			800 900 26 0			
			900 1,000 28 0			
			1,250 1,500 32 8			
			1,500 1,750 35 0			
			1,750 2,000 37 0			
			2,000 2,500 50 0			
			2,500 3,000 60 0			
			3,000 4,000 75 0			
			4,000 5,000 90 0			
			5,000 6,000 100 0			
			and so forth, at Rs. 10 per thousand.			
		Water-rate	At 6 per cent.	.....	627 0 3	Due to remission granted to vacant holdings.
77	Mymensingh ...	Tax on persons ...	At As. 12 per cent. on the annual income according to circumstances and properties. Government and other public buildings are assessed at 7½ per cent. on their annual value.	4,435 0 0	... ..	Due to general revision of assessment.
		Latrine fees	At 5 per cent. on the annual value of holdings.	4,049 0 0		
		Water-rate	At 6½ and 5½ per cent. on the annual value of holdings according to distances from the nearest hydrant.	5,537 0 0		
78	Muktagacha ...	Tax on persons ...	According to circumstances and property at As. 12 per cent. on the income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	547 15 0	.....	Ditto ditto.
		Latrine fees	At 7½ per cent. per annum on the annual value of buildings.	316 1 0		
79	Jamalpur ...	Tax on persons ...	According to circumstances and property at the rate of As. 12 per cent. on the annual income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7½ per cent. on the annual value of holdings.			
80	Sherpur ...	Tax on persons ...	According to circumstances and property at 1 per cent. on the annual income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	1,722 5 6	.....	Ditto ditto.
		Latrine fees	At 6 per cent. on the annual value of holdings.	495 1 3		

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Dacca Division—*continued.*			Rs. A. P.	Rs. A. P.	
81	Kishorganj ...	Tax on persons ...	According to circumstances and property at As. 15 per cent. on the annual income (maximum Rs. 84 and minimum As. 6 only).	55 9 9	.....	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.	120 2 6		
82	Bazitpur ...	Tax on persons ...	According to the property and the circumstances of the assessee (maximum Rs. 84 and minimum As. 6 only).			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7½ per cent. on the annual value of holdings.			
83	Netrokona ...	Tax on persons ...	At the rate of As. 14 per cent. on the income (maximum Rs. 84 and minimum As. 7 only).	308 0 0	.....	General revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	248 0 0		
84	Tangail ...	Tax on persons ...	At As. 15 per cent. on the annual income.	64 4 3	.....	Due to the assessment of new and improved holdings.
			Government and other public buildings are assessed as 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.	226 3 0		
85	Faridpur ...	Tax on persons ...	At As. 12 per cent. on the annual income.	339 0 0	.....	Partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	On the annual value of holdings at the rates as follows:—	1,456 0 0	.....	General revision of assessment.
			Exceeding. Not exceeding. Quarterly tax. Rs. Rs. Rs. A. ... 10 0 6 10 20 0 10 20 25 0 12 25 30 1 4 30 35 1 8 35 40 1 12 40 54 2 6 54 72 3 0 72 84 3 8 84 100 4 0 100 144 4 4 144 180 4 12 180 200 5 4 200 300 5 12 300 400 6 12 400 500 7 8 500 600 8 8 600 and upwards 9 8			
86	Madaripur ...	Tax on persons ...	At As. 12 per cent. on the income of assessees.	128 15 3	.....	Due to assessment of some new holdings.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6¾ per cent on the annual value of holdings.	469 10 3	.....	Due to revision of assessment.
87	Barisal	Tax on persons ...	At ⅝ per cent. on the annual income according to circumstances and property.	4,210 0 0	.....	General revision of assessment. The rate increased from anna 8 to annas 10.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	On the annual value of holdings at the rate as follows:—	609 0 0	.....	The rates revised.
			Value not exceeding— Rs. Rs. A. per cent. 100 at 7 0 ,, 150 ,, 6 8 ,, 200 ,, 6 0 ,, 300 ,, 5 8 ,, and in excess Rs. 300 for every Rs. 100 or a part thereof at 4 per cent. Government and other buildings at 7½ per cent. on their annual value.			
		Water-rate	At 7 per cent. on the annual value of holdings situated within 300 ft. from the road supplied with water, and at 6 per cent. on those beyond that, subject to a radius of 900 ft. from the nearest stand pipe.	5,411 0 0	.....	Assessment for the whole year against that for nine months in the previous year.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
	Dacca Division—*concluded.*					
88	Naichiti	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of the rate-payers	.....	18 0 0	
89	Jhalakati ...	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of the rate-payers.	378 3 6	.....	Assessment on new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of holdings.	64 12 0		
90	Pirojpur ...	Tax on persons ...	At ¾ per cent. on the annual income of the assessee. Government and other public buildings are assessed at 7½ per cent. on their annual value.	8	.....	Ditto ditto
		Latrine fees	At 10 per cent. on the annual value of holdings.	54 15 0		
91	Patuakhali ...	Tax on persons ...	At ¾ per cent. on the annual income of assessees according to their circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	270 0 0	.....	General revision of assessment.
	Chittagong Division.					
92	Chittagong ...	Rate on holdings ...	7½ per cent. on the annual value of holdings.	1,640 0 0	.....	Increase is due to assessment on new and improved holdings.
		Latrine-fees	Value: From Rs. A. P. / To Rs. A. P. / Annual tax Rs. A.	708 0 0		
			..... to 6 10 8 — 0 6			
			6 10 9 to 7 8 0 — 0 9			
			7 9 0 to 10 0 0 — 0 12			
			10 1 0 to 12 8 0 — 0 15			
			12 9 0 to 15 0 0 — 1 2			
			15 1 0 to 20 0 0 — 1 8			
			20 1 0 to 22 8 0 — 1 11			
			22 9 0 to 25 0 0 — 1 14			
			25 1 0 to 27 8 0 — 2 1			
			27 9 0 to 30 0 0 — 2 4			
			30 1 0 to 32 8 0 — 2 7			
			32 9 0 to 35 0 0 — 2 10			
			35 1 0 to 40 0 0 — 3 0			
			40 1 0 to 42 8 0 — 3 3			
			42 9 0 to 45 0 0 — 3 6			
			45 1 0 to 47 8 0 — 3 9			
			47 9 0 to 50 0 0 — 3 12			
			50 1 0 to 60 0 0 — 4 0			
			60 1 0 to 70 0 0 — 4 8			
			70 1 0 to 80 0 0 — 5 0			
			80 1 0 to 90 0 0 — 5 8			
			90 1 0 to 100 0 0 — 6 0			
			100 1 0 to 125 0 0 — 7 8			
			125 1 0 to 150 0 0 — 9 0			
			150 1 0 to 175 0 0 — 10 8			
			175 1 0 to 200 0 0 — 12 0			
			200 1 0 to 225 0 0 — 13 8			
			225 1 0 to 250 0 0 — 15 0			
			250 1 0 to 275 0 0 — 16 8			
			275 1 0 to 300 0 0 — 18 0			
			300 1 0 to 350 0 0 — 21 0			
			350 1 0 to 400 0 0 — 24 0			
			400 1 0 to 450 0 0 — 27 0			
			450 1 0 to 500 0 0 — 30 0			
			500 1 0 to 600 0 0 — 35 0			
			600 1 0 to 700 0 0 — 40 0			
			700 1 0 to 800 0 0 — 45 0			
			800 1 0 to 900 0 0 — 50 0			
			900 1 0 to 1,000 0 0 — 55 0			
			1,000 1 0 to 1,500 0 0 — 75 0			
			1,500 1 0 to 2,000 0 0 — 80 0			
			2,000 1 0 to 2,500 0 0 — 100 0			
			2,500 1 0 to 3,000 0 0 — 120 0			
			3,000 1 0 to 4,000 0 0 — 140 0			
			4,000 1 0 to 5,000 0 0 — 150 0			
			5,000 1 0 to 6,000 0 0 — 160 0			
			6,000 1 0 to 7,000 0 0 — 170 0			
			7,000 1 0 to 8,000 0 0 — 180 0			
			8,000 1 0 to 9,000 0 0 — 190 0			
			9,000 1 0 to 10,000 0 0 — 200 0			
			10,000 1 0 to 10,500 0 0 — 250 0			
			10,500 1 0 to 11,000 0 0 — 275 0			
			11,000 1 0 to 11,500 0 0 — 300 0			
			11,500 1 0 to 12,000 0 0 — 350 0			
			12,000 1 0 to 12,500 0 0 — 400 0			
			12,500 1 0 to 13,000 0 0 — 440 0			
			13,000 1 0 to 14,000 0 0 — 480 0			

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	CHITTAGONG DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
93	Cox's Bazar ...	Tax on persons ...	At 8 annas per cent. per annum on income.	53 0 0	.....	Increase is due to the revision of assessment.
		Tax on Government buildings on value of holdings.	At 7½ per cent. on the annual value ...	31 0 0	.....	
		Latrine fees	As per schedule prepared by the Municipal Commissioner.	123 0 0	.....	
94	Comilla ...	Tax on persons ...	At 10 annas per cent. per annum on income according to circumstances and properties.	.....	259 0 0	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	25 0 0		
		Latrine fees ...	At 6 per cent. on the annual value of holdings.	355 0 0		
95	Brahmanbaria ...	Tax on holdings in ward No. I.	At 7½ annas per cent. on value of holdings.	6,497 0 0	.....	The increase is due to the substitution of tax on holdings for tax on persons.
		Tax on persons ...	At 12 annas per cent. per annum on annual income.	.....	3,079 0 0	The decrease is attributable to the above.
		Latrine fees	At 6½ per cent. on the annual value of holdings.	254 0 0	.....	Due to partial revision.
96	Chandpur ...	Tax on holdings ...	At 6½ per cent. on the annual value of holdings.	370 0 0		
		Latrine fees	Ditto ditto ...	374 0 0		
		Water rate	At Rs. 4-11 on the annual value of holdings.	968 0 0	.....	From the last quarter of the year this tax has been levied.
97	Noakhali ...	Tax on holdings ...	At 7½ per cent.	947 0 0	.....	Owing to partial revision of assessment during the year.
		Latrine fees	Ditto	834 0 0	.....	
	RAJSHAHI DIVISION.					
98	Rampur-Boalia ...	Tax on persons (in force in two wards only).	At 12 annas per cent. on the income of rate-payers.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Rate on holdings (in force in five wards).	At the rate of 6¼ per cent. on the annual value of holdings.			
		Latrine fees	On the value of holdings at a sanctioned scale of rate.			
99	Nator	Tax on persons ...	At 12 annas per cent. on income.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 8 per cent. on the annual value of holdings.			
100	Dinajpur ...	Tax on persons ...	The tax varies from one anna on an income between Rs. 5 and Rs. 10 to Rs. 7 on an income of Rs. 601 and upwards a month.	386 1 6	.....	The increase is due to the result of quarterly assessments.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7½ pies per rupee on the monthly rent of holdings of private persons, and at Rs. 3-14-6 per cent. on the annual value of holdings in respect of Government buildings.			
101	Jalpaiguri ...	Tax on persons ...	At 10 annas per cent. on the monthly income of the rate-payers.	257 0 0		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.		.....	The increase is due to the assessment on new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of holdings.	443 0 0		
102	Rangpur ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	1,250 0 0	.....	Ditto ditto.
		Latrine fees	Ditto ditto ...	1,250 0 0	.....	
103	Bogra	Tax on persons ...	At 12 annas per cent. on the monthly income of the rate-payers.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At Rs. 7-13 per cent. per annum or one anna and three pies per rupee on the annual value of holdings.			
104	Sherpur	Tax on persons ...	At ½ pice per rupee on the monthly income of rate-payers.	89 1 0		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.		.....	The increase is due to the general revision of assessment.
		Latrine fees	At one anna per rupee on the annual value of holdings.	160 2 9		

APPENDIX C—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	RAJSHAHI DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
105	Pabna	Tax on persons ...	At 12 annas per cent. on the monthly income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	3,600 0 0	.....	The increase is due to the general revision of assessment.
		Latrine fees	At one anna and three pies per rupee on the annual value of holdings.	979 0 0		
106	Serajganj ...	Tax on persons ...	At 1¼ annas per cent. on the income of the rate-payers.	14 11 3		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.		.....	The increase is due to the partial revision of assessment.
		Latrine fees	At 6½ per cent. on the annual value of holdings.	66 0 0		
107	English Bazar ...	Tax on persons ...	At 1 per cent.	1,865 0 0		
			Government and other public buildings are assessed at 7½ per cent. on their annual value.		.....	The increase is due to the general revision of assessment.
		Latrine fees	At 8 per cent. on the annual value of holdings.	407 0 0		
108	Old Malda ...	Tax on persons ...	At 1½ per cent. on the approximate income of the rate-payers and at 6½ per cent. on the annual income of gardens. Government and other public buildings are assessed at 7½ per cent. on their annual value.	19 1 0	.....	The increase is due to the partial revision of assessment.
109	Nawabganj ...	Tax on persons ...	Generally at 12 annas per cent. on annual income.	1,203 13 6	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			General revision made in 1912-13 with effect from the beginning of 1913-14.
		Latrine fees	At 6 per cent. per annum on the annual value of holdings.	328 11 6	.....	
110	Darjeeling ...	Rate on holdings ...	At 8 per cent. Holdings are generally assessed on their probable actual rentals *less* 10 per cent. for furniture: the holdings at and adjoining the bazar and on the outskirts of the town proper owned and occupied by natives are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	2,007 0 0	.....	The increase is due to the assessment of new and improved holdings.
		Water rate	At 2½ per cent.	490 0 0		
		Lighting rate	At 3 per cent.	1,129 0 0	.....	The increase is due to the lighting rate imposed at Ghoompahar and Jore-bungalow.
		Latrine fees	According to the following scale:— 1st hundred at 8 per cent. 2nd ditto 3 ditto. 3rd, 4th, 5th, 6th ditto 2 ditto and above 600 at 3½ per cent.	95¼ 0 0	.....	Introduction of new scale.
111	Rseong ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	21 4 0	The decrease is due to the permanent remission granted on account of house pulled down.
		Latrine fees	At Re. 1-8 to Rs. 11 on houses valued up to Rs. 600, and 2 per cent. on houses valued above Rs. 600.	.....	12 0 0	
		Water rate	At 5 per cent. on the value of holdings which have communication pipes, and at 2½ per cent. on the value of those which have no communication pipes but are situated within a radius of 500 yards from the nearest stand pipe or other source of supply.	5 14 6	.....	The increase is due to the enhancement of percentage of water-rate in respect of holdings to which communication pipes were laid during the year.

APPENDIX D.

Statement showing the demand, collections, remissions and outstanding balance at each municipality in the Bengal Presidency, on account of municipal taxes for the year 1913-14.

Serial number of Municipality.	NAME OF MUNICIPALITY	DEMAND.			COLLECTIONS.				REMISSIONS.				Outstanding balance.	REMARKS.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan	13,376	1,07,454	1,20,830	3,826	96,458	1,00,284	93·3	3,381	3,502	6,883	6·4	13,663	
2	Kalna	227	9,446	9,673	132	9,180	9,312	98·5	159	15	174	1·8	187	
3	Katwa	154	11,429	11,583	43	10,625	10,668	93·3	103	173	276	2·4	639	
4	Dainhat	44	3,407	3,451	25	3,259	3,284	96·3	22	51	73	2·1	94	
5	Raniganj	344	17,680	18,024	120	17,231	17,351	98·1	16	298	314	1·7	359	
6	Asansol	20	42,139	42,159	20	41,324	41,344	98·1	...	814	814	1·9	1	
7	Suri	221	12,745	12,966	41	12,482	12,523	98·25	...	54	54	·42	389	
8	Bankura	4,618	19,677	24,295	1,141	18,379	19,520	99·2	19	87	10	·5	4,669	
9	Vishnupur	70	12,453	12,523	69	11,992	12,061	96·8	1	254	255	2·04	207	
10	Sonamukhi... ...	540	6,314	6,854	512	6,207	6,719	106·4	27	101	128	2·02	7	
11	Midnapore... ...	2,502	62,882	65,384	1,442	49,782	51,224	84·4	476	5,139	5,315	8·4	8,845	
12	Tamluk	561	7,844	8,405	325	6,424	6,749	86·04	104	116	220	2·8	1,436	
13	Ghatal	604	6,849	7,453	456	6,280	6,736	98·3	18	268	286	4·1	431	
14	Chandrakona ...	324	2,618	2,942	196	2,416	2,612	99·7	112	48	160	6·11	170	
15	Ramjibanpur ...	95	2,329	2,424	90	2,298	2,388	102·5	4	14	15	·64	21	
16	Khirpai	54	1,789	1,843	53	1,637	1,690	94·4	1	19	20	1·1	133	
17	Kharar	397	3,385	3,782	310	3,088	3,398	100·3	74	78	152	·45	232	
18	Hooghly-Chinsurah	17,162	60,545	77,707	7,749	50,989	58,738	97·01	3,587	1,766	5,353	8·84	13,616	
19	Serampore	8,381	89,271	97,652	6,072	68,318	74,390	83·3	451	1,976	2,427	2·7	20,835	
20	Uttarpara	1,076	17,236	18,312	677	16,723	17,400	100·9	52	23	75	4	837	
21	Baidyabati... ...	63	17,124	17,187	51	16,868	16,919	98·8	7	200	207	1·2	61	
22	Bhadreswar ...	150	25,578	25,728	136	24,728	24,864	97·2	10	208	218	·85	646	
23	Kotrung	140	8,349	8,489	120	7,974	8,094	96·9	3	47	50	·5	345	
24	Bansberia	549	4,634	5,183	100	3,506	3,606	77·8	34	26	60	1·2	1,517	
25	Arambagh	5	5,997	6,002	5	5,883	5,888	98·18	...	57	57	·95	57	
26	Howrah	58,638	9,53,203	10,11,841	35,528	8,78,028	9,13,566	95·8	18,898	37,474	56,372	5·9	41,903	
27	Bally	3,946	40,603	44,549	2,152	37,148	39,300	96·7	358	1,075	1,433	3·5	3,816	
	Divisional Total ...	1,14,261	15,52,980	16,67,241	61,401	14,09,227	14,70,628	94·6	27,617	53,880	81,497	5·2	1,15,116	
	PRESIDENCY DIVISION.													
28	Cossipore-Chitpur...	4,369	3,42,743	3,47,112	2,670	2,77,632	2,80,302	81·7	1,089	13,623	14,712	4·2	52,098	
29	Maniktala	7,601	1,54,384	1,61,985	3,836	1,47,313	1,51,149	97·9	530	3,812	4,342	2·8	6,494	
30	Baranagar... ...	1,255	59,540	60,795	1,217	40,623	41,840	70·2	16	880	896	1·5	18,057	
31	Kamarhati ...	336	22,171	22,506	181	19,874	20,055	90·4	110	803	913	4·1	1,538	
32	South Suburban ...	2,453	37,544	39,997	1,464	32,315	33,779	89·9	903	2,216	3,119	5·3	3,099	
33	Tollyganj	2,240	31,199	33,439	1,407	28,489	29,896	95·08	84	923	1,007	3·2	2,536	
34	Garden Reach ...	1,319	1,00,149	1,01,468	1,237	94,674	95,911	95·7	50	4,650	4,700	4·6	857	
35	Rajpur	326	10,098	10,424	123	9,267	9,390	92·9	139	386	525	5·1	509	
36	Baruipur	175	7,723	7,898	1	7,511	7,512	97·2	...	96	96	1·2	290	
37	Jaimagar	468	7,660	8,018	429	7,092	7,521	99·4	23	228	251	3·3	246	
38	South Dum Dum ...	2,675	21,606	24,881	1,913	17,532	19,445	89·9	127	762	889	4·1	3,947	
39	North Dum-Dum ...	2	4,979	4,981	2	4,962	4,964	99·7	...	3	3	·06	14	
40	South Barrackpore	302	13,141	13,443	163	11,674	11,837	90·07	70	537	607	4·6	999	
41	Panihati	501	12,380	12,881	471	11,751	12,222	98·7	23	122	145	1·1	514	
42	Titagarh	...	51,259	51,259	...	50,939	50,939	99·3	...	320	320	·6	...	
43	North Barrackpore	199	13,725	13,924	98	12,741	12,839	93·5	53	679	732	5·7	353	
44	Garulia	...	14,168	14,168	...	14,168	14,168	100	...	...	...	...	...	
45	Barasat	833	9,767	10,600	390	8,453	8,843	90·5	62	31	92	·9	1,665	
46	Naihati	...	18,739	18,739	...	18,611	18,611	99·3	...	124	124	·7	4	
47	Halisahar	556	10,903	11,459	344	10,436	10,479	96·1	87	214	301	2·7	679	
48	Bhatpara	92	46,539	46,631	86	45,235	45,321	97·3	3	282	285	·6	1,025	
49	Gobordanga ...	27	3,984	4,011	26	3,888	3,914	98·2	1	83	84	2·1	13	
50	Basirhat	495	8,809	9,304	321	7,782	8,103	91·9	130	206	336	3·8	865	
51	Baduria	362	5,576	5,938	313	5,094	5,407	96·9	17	101	118	2·1	413	
52	Taki	864	3,623	4,487	396	2,826	3,222	88·0	337	335	672	18·5	593	
53	Budge-Budge ...	1,262	40,066	41,328	716	38,904	39,620	98·8	356	346	712	1·7	996	
54	Krishnagar ...	2,853	46,720	49,573	1,099	38,552	39,651	84·8	11	1,305	1,316	2·7	8,606	
55	Santipur	2,669	39,753	42,422	1,397	36,066	37,463	94·2	235	698	933	2·3	4,026	
56	Ranaghat	877	14,575	15,452	692	14,026	14,718	100·9	82	106	188	1·2	546	
57	Nadia	4,801	17,264	22,065	2,535	14,533	17,068	98·8	92	381	473	2·7	4,524	
58	Kushtia	100	14,219	14,328	29	14,065	14,094	99·1	70	95	165	1·1	69	
59	Kumarkhali ...	165	5,832	5,997	135	5,649	5,784	99·1	29	50	79	1·3	134	
60	Meherpur	35	3,699	3,734	23	3,485	3,508	94·8	12	52	64	1·7	162	
61	Birnagar	95	3,244	3,339	63	3,104	3,167	97·6	26	67	93	2·8	79	
62	Chakdah	105	4,031	4,136	84	3,769	3,853	95·5	4	17	21	·5	262	
63	Berhampore ...	158	70,889	71,047	88	69,164	69,252	97·6	71	801	872	1·2	923	
64	Murshidabad ...	1,144	18,304	19,448	1,002	16,997	17,999	98·3	380	480	860	3·6	789	
65	Azimganj	240	22,163	22,403	23	19,499	19,622	88·5	93	310	403	1·8	2,378	
66	Jangipur	2,481	10,520	13,001	886	10,164	11,050	105·03	605	74	679	6·4	1,272	
67	Kandi	34	10,482	10,516	34	10,242	10,276	98·03	...	228	228	2·1	12	
68	Dhulian	419	4,840	5,259	29	4,300	4,329	89·4	324	196	519	10·7	411	
69	Jessore	944	20,977	21,921	764	19,839	20,623	98·3	25	60	85	·4	1,213	
70	Kotchandpur ...	254	6,830	7,084	254	6,615	6,869	100·5	...	95	95	1·3	120	
71	Mahesh pur ...	677	2,423	3,100	33	2,250	2,283	94·2	...	35	35	1·4	782	
72	Khulna	448	20,021	20,469	420	19,838	20,258	101·1	18	68	86	·4	125	
73	Satkhira	162	8,574	8,736	154	8,345	8,499	99·1	3	80	83	·9	154	
74	Debhatta	1,020	2,035	3,055	451	1,867	2,318	113·9	413	83	496	24·3	241	
	Divisional Total	48,394	13,99,770	14,48,161	28,119	12,51,854	12,79,973	91·4	6,514	37,042	43,556	3·1	1,24,632	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
	Dacca Division.													
75	Dacca	7,261	3,09,407	3,16,368	4,378	2,86,429	2,90,807	94·07	921	7,557	8,478	2·7	17,083	
76	Narayanganj ...	3,773	1,08,112	1,11,885	7,416	1,04,369	1,06,785	98·7	162	238	400	·3	4,700	
77	Mymensingh ...	8,290	70,366	78,665	2,024	58,763	60,807	86·4	3,789	1,880	5,669	8·05	12,189	
78	Muktagacha ...	142	9,702	9,844	60	8,969	9,029	93·06	47	118	165	1·7	650	
79	Jamalpur ...	107	17,225	17,332	21	16,882	16,903	98·1	87	248	335	1·9	94	
80	Sherpur	6	13,222	13,228	6	12,889	12,895	97·5	...	264	264	1·9	69	
81	Kishoreganj ...	49	9,036	9,085	39	8,944	8,983	99·4	...	34	34	·3	68	
82	Bazitpur	532	4,706	5,238	389	4,075	4,464	94·8	11	22	33	·7	741	
83	Netrokona ...	308	10,623	10,926	136	10,213	10,349	97·4	111	37	148	1·3	429	
84	Tangail	479	12,722	13,201	310	11,652	11,962	94·02	10	90	100	·7	1,139	
85	Faridpur	326	23,530	23,856	15	23,200	23,215	98·6	89	247	336	1·4	305	
86	Madaripur ...	107	18,332	18,439	106	18,157	18,263	99·6	2	32	34	·1	124	
87	Barisal	5,493	57,526	63,019	2,620	50,255	52,875	91·9	898	1,664	2,562	4·4	7,582	
88	Nalchiti	2	2,512	2,514	..	2,509	2,509	99·8	2	3	5	·2	...	
89	Jhalakati	139	10,108	10,247	112	9,986	10,008	99·9	...	78	78	·7	71	
90	Pirojpur	26	7,774	7,800	21	7,660	7,681	98·8	5	87	92	1·1	27	
91	Patuakhali ...	17	5,377	5,394	16	5,287	5,303	98·6	1	79	80	2·4	11	
	Divisional Total ...	27,061	6,89,980	7,17,041	13,669	6,40,259	6,52,928	94·6	6,135	12,678	18,813	2·7	45,300	
	Chittagong Division.													
92	Chittagong ...	1,047	66,933	67,980	723	64,252	64,975	97·07	139	2,104	2,243	3·3	762	
93	Cox's Bazar ...	317	3,714	4,031	195	3,269	3,464	93·26	...	20	20	0·54	547	
94	Comilla	5,474	26,168	31,642	3,076	24,056	27,132	103·6	1,067	169	1,236	4·7	3,274	
95	Brahmanbaria ...	396	16,196	16,592	340	15,209	15,549	96·0	44	104	148	·91	895	
96	Chandpur	32	32,385	32,417	23	31,969	31,992	98·7	9	375	384	1·*	41	
97	Noakhali	130	12,087	12,217	119	11,892	12,011	99·3	5	77	82	·6	124	
	Divisional Total ...	7,396	1,57,483	1,64,879	4,476	1,50,647	1,55,123	98·5	1,264	2,849	4,113	2·6	5,643	
	Rajshahi Division.													
98	Rampur-Boalia ...	9,444	39,327	48,441	6,917	32,736	39,653	100·8	1,524	231	1,755	4·5	7,063	
99	Nator	824	11,041	11,865	644	9,977	10,621	96·2	105	464	569	5·2	675	
100	Dinajpur	359	44,374	44,733	294	43,641	43,935	99·01	34	351	385	·9	413	
101	Jalpaiguri ...	1,230	26,540	27,770	1,142	24,488	25,630	96·6	85	1,066	1,151	4·3	989	
102	Rangpur	4,360	28,390	32,750	2,653	25,750	28,403	100·04	1,316	800	2,116	7·5	2,231	
103	Bogra	1,880	27,005	28,885	1,606	24,680	26,286	97·33	220	269	489	1·8	2,110	
104	Sherpur	60	5,524	5,584	54	5,421	5,475	99·1	5	32	37	·7	72	
105	Pabna	5,715	24,264	29,979	2,236	20,519	22,755	93·8	797	624	1,421	5·9	5,803	
106	Serajganj	2,776	19,298	22,074	2,468	15,955	18,423	95·5	77	336	413	2·1	3,238	
107	English Bazar ...	943	17,034	17,977	812	15,969	16,781	98·5	35	336	371	2·2	825	
108	Old Malda	117	4,040	4,157	72	3,916	3,988	98·7	46	4	50	1·2	119	
109	Nawabganj ...	2,214	9,335	11,549	1,762	8,307	10,069	107·9	227	112	339	3·6	1,141	
110	Darjeeling ...	938	1,46,374	1,47,312	680	1,44,371	1,45,051	99·09	92	1,668	1,760	1·2	501	
111	Kurseong ...	709	28,023	28,732	210	27,626	27,836	99·3	...	26	26	·09	870	
	Divisional Total ...	31,269	4,30,569	4,61,838	21,550	4,03,356	4,24,906	98·6	4,563	6,319	10,882	2·5	26,050	
	Grand Total ...	2,28,378	42,30,782	44,59,160	1,28,215	38,55,343	39,83,558	94·15	36,093	1,12,768	1,58,861	3·7	3,16,741	
	Grand Total for 1912-13 ...	1,98,302	39,58,677	41,56,984	1,22,329	36,84,036	38,06,365	96·15	24,349	99,751	1,24,100	3·43	2,26,519	

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	NAME OF MUNICIPALITY.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	MAINTAINED OR MANAGED BY MUNICIPALITIES.							AIDED BY MUNICIPALITIES.								
			Technical and other special schools.	Art colleges.	High schools, including schools managed by joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan ...	280	...	...	6,449	...	...	432	6,881	...	...	...	...	...	952	48	1,000	1,000
2	Kalna ...	.....	...	...	...	...	...	...	...	20	...	...	...	...	66	100	166	186
3	Katwa ...	.....	...	...	...	...	...	...	...	...	96	...	...	167	89	60	316	412
4	Dainhat ...	.....	...	...	...	...	...	...	...	...	179	...	...	91	24	...	115	294
5	Raniganj ...	.....	...	...	...	...	...	...	...	(b) 156	168	165	...	174	96	120	390	879
6	Asansol ...	.....	...	...	...	...	...	312	312	...	84	..	...	...	140	55	195	279
7	Suri ...	.....	...	...	...	...	...	234	234	60	...	120	120	...	...	...	...	360
8	Bankura ...	.....	...	...	...	...	...	...	...	24	...	96	...	383	165	24	572	692
9	Vishnupur ...	.....	...	...	...	...	...	...	...	156	144	...	...	200	76	351	627	927
10	Sonamukhi ...	.....	...	...	...	...	...	...	...	...	420	60	...	91	214	65	370	850
11	Midnapore ...	.....	...	...	691	495	...	...	1,186	424	...	...	...	344	250	188	782	1,206
12	Tamluk ...	.....	...	...	...	...	...	...	...	...	...	71	...	...	292	105	397	468
13	Ghatal ...	.....	...	...	...	...	...	...	...	...	360	...	...	72	244	75	391	751
14	Chandrakona ...	.....	...	...	...	...	...	...	...	...	264	...	...	...	264	42	306	570
15	Ramjibanpore ...	.....	...	...	...	...	...	...	...	...	...	120	...	...	235	63	298	418
16	Khirpai ...	.....	...	...	...	...	...	...	...	...	...	108	...	...	132	...	132	240
17	Kharar ...	.....	...	...	...	...	...	...	...	...	...	...	...	60	168	...	228	228
18	Hooghly-Chinsura ...	.....	...	...	...	...	...	...	...	96	...	...	...	170	568	356	1,094	1,190
19	Serampore ...	.....	...	...	...	...	...	342	342	(c) 301	720	611	...	218	563	415	1,096	2,828
20	Uttarpara ...	.....	...	...	...	...	...	...	...	120	...	195	...	136	89	120	345	660
21	Baidyabati ...	.....	...	...	...	...	...	...	...	(f) 258	210	...	...	284	222	(g) 127	633	1,101
22	Bhadreswar ...	.....	...	...	...	...	...	...	...	128	480	...	...	...	369	140	509	1,117
23	Kotrung ...	.....	...	...	...	...	...	...	...	...	...	120	...	109	77	47	227	347
24	Bansberia ...	.....	...	...	...	...	...	...	...	...	...	120	...	...	201	45	246	366
25	Arambagh ...	.....	...	...	...	...	...	...	...	...	84	...	48	150	91	196	437	563
26	Howrah ...	486	...	...	...	...	...	...	...	(d) 4,066	396	480	...	1,173	2,694	1,287	5,154	10,096
27	Bally ...	60	...	...	...	...	...	...	...	376	327	614	225	96	(k)321	432	849	2,391
	Divisional Total ...	826	...	...	7,140	495	...	1,320	8,955	6,185	3,932	2,880	393	3,918	8,596	4,461	16,975	30,365
	PRESIDENCY DIVISION.																	
28	Cossipore-Chitpur ...	160	...	...	...	...	...	...	...	(l) 1,153	500	...	...	504	1,500	1,320	3,324	4,977
29	Maniktala ...	158	...	...	...	...	...	...	...	(m) 743	600	...	...	240	1,062	420	1,722	3,065
30	Baranagar ...	78	...	...	...	...	...	...	...	55	...	...	...	355	211	276	842	897
31	Kamarhati ...	32	...	...	...	...	...	...	...	(o) 24	...	...	...	132	...	276	408	432
32	South Suburban ...	35	...	...	...	...	...	...	...	(q) 41	192	...	...	46	510	144	700	933
33	Tollygangj ...	20	...	...	...	...	...	...	...	(s) 105	...	260	...	...	642	90	732	1,097
34	Garden Reach ...	48	...	...	...	...	...	...	...	(t) 682	...	163	...	132	430	156	718	1,563
35	Rajpur ...	.....	...	...	...	...	...	...	...	...	...	...	...	84	186	...	270	270
36	Baruipur ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	196	...	196	198
37	Jaynagar ...	.....	...	...	...	...	...	...	...	...	300	...	96	30	146	60	236	632
38	South Dum-Dum ...	27	...	...	...	...	...	...	...	91	...	...	...	...	349	...	349	440
39	North Dum-Dum ...	15	...	...	...	...	...	...	...	36	...	50	...	132	...	48	180	266
40	South Barrackpore ...	18	...	...	...	...	...	...	...	...	...	...	...	...	216	...	216	216
41	Panihati ...	21	...	...	...	...	...	...	...	72	...	...	...	144	192	...	336	408
42	Titagarh ...	36	...	...	...	...	...	...	...	(u)372	...	...	...	...	516	...	516	888
43	North Barrackpore ...	24	...	...	...	...	...	...	...	78	...	90	...	72	228	96	396	564
44	Garulia ...	12	...	...	...	...	...	...	...	(v) 198	...	...	...	...	...	54	54	252
45	Barasat ...	.....	...	...	...	...	...	...	...	180	...	...	...	...	153	84	237	417
46	Naihati ...	28	...	...	...	...	...	...	...	(w) 72	250	30	...	120	132	...	252	604
47	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	240	...	240	240
48	Bhatpara ...	42	...	...	...	...	...	...	...	(x) 660	...	...	...	...	213	...	213	873
49	Gobardanga ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	144	...	144	144
50	Basirhat ...	.....	...	...	...	...	...	...	...	(y) 186	...	...	...	72	192	120	384	570
51	Baduria ...	.....	...	...	...	...	...	...	...	36	...	...	...	36	126	24	186	224
52	Taki ...	.....	...	...	...	...	...	...	...	...	...	...	...	30	84	...	114	118
53	Budge-Budge ...	32	...	...	...	...	...	...	...	168	240	300	...	...	780	240	1,020	1,728
54	Krishnagar ...	.....	...	...	...	...	...	...	...	237	...	...	...	...	372	439	811	1,012
55	Santipur ...	.....	...	...	6,420	...	...	...	6,420	136	...	192	336	...	1,058	...	1,058	1,723
56	Ranaghat ...	.....	...	...	...	...	...	...	...	36	...	...	...	159	72	156	387	422
57	Nadia ...	.....	...	...	...	...	...	...	...	...	275	120	...	132	186	139	457	854
58	Kushtia ...	.....	...	...	...	...	...	...	...	...	100	...	...	126	72	96	294	396
59	Kumarkhali ...	.....	...	...	...	...	...	...	...	36	...	...	...	72	36	72	180	214
60	Meherpur ...	.....	...	...	...	...	...	...	...	...	50	...	...	90	36	38	144	196
61	Birnagar ...	.....	...	...	...	...	...	...	...	36	...	...	...	91	...	39	130	164
62	Chakdah ...	.....	...	...	...	...	...	...	...	24	...	...	...	...	150	30	180	201
63	Berhampore ...	.....	...	...	...	...	...	...	...	72	...	...	...	152	367	150	669	748
64	Murshidabad ...	.....	...	...	...	...	...	...	...	144	...	..	...	...	420	314	734	874
65	Azimganj ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	276	108	384	384
66	Jangipur ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	294	150	444	445
67	Kandi ...	.....	...	...	...	...	...	...	...	60	...	...	...	127	192	36	355	414
68	Dhulian ...	.....	...	...	...	...	...	...	...	...	...	...	...	24	60	60	144	14

(a) Besides Rs. 60 paid to a Library.
(b) Includes Rs. 132 paid to Muktabs, Rs. 24 to a Sanskrit *tol*.
(c) Exclusive of Rs. 60, the contribution to the Suri Town Hall Library.
(c1) Library Rs. 18.
(c2) ,, ,, 12.
(d) Excludes Rs. 60 paid to the Hooghly Public Library.
(e) Sanskrit *tol* Rs. 179.
(f) Muktab Rs. 90.
Tols ,, 168.
(g) Upper ,, 89.
Lower ,, 38.
(h) For prize of girls' schools.
(i) Includes *Tols* Muktabs and European schools.
(j) Prizes to girls.
(k) Includes Rs. 108 paid to muktab

DIX E.

Municipalities in the Bengal Presidency during the year 1913-14.

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	941	216	1,157	...	...	168	...	537	1	1,863	10,024	1,929	2·7
...	...	...	...	...	...	...	...	...	...	50	...	...	50	(*a*) 236	216	1·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	412	346	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	294	115	2·7
...	...	...	...	...	...	...	...	...	...	88	...	...	88	967	478	2·9
...	...	...	...	...	263	263	...	...	...	132	...	...	395	986	902	2·7
...	...	...	...	...	...	...	...	...	...	61	...	20	81	(*c*) 615	315	2·96
...	...	...	...	...	21	21	...	...	...	...	...	...	21	713	593	2·9
...	...	...	...	...	3	3	...	...	...	4	121	...	128	1,055	634	5·4
...	...	...	...	...	33	33	...	...	...	...	...	...	33	883	403	5·4
...	...	...	...	150	...	150	...	...	...	...	179	...	329	(*e1*) 2,721	782	1·5
...	...	...	...	...	...	...	...	9	...	...	...	22	31	498	428	5·3
...	...	...	...	...	...	...	...	21	...	...	...	...	21	772	412	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	570	306	6·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	418	298	7·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(*e2*) 240	132	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	4·04
...	...	...	...	...	...	...	...	...	...	34	...	...	34	(*d*) 1,224	1,128	2·5
...	...	217	217	...	49	49	...	...	...	75	...	...	124	3,511	1,662	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	660	345	2·6
...	...	...	...	...	19	19	...	...	...	14	...	...	33	1,134	666	3·4
...	...	...	...	...	58	58	...	...	...	15	...	...	73	4,190	582	2·8
...	...	...	...	...	...	...	...	...	...	(*h*) 10	...	...	10	357	237	3·4
...	...	...	...	...	20	20	...	...	...	...	...	...	20	386	266	3·5
...	...	...	...	...	...	...	...	...	...	...	...	1	1	570	438	7·7
...	169	68	237	...	200	200	...	306	...	(*j*) 100	...	31	637	11,456	6,277	1·2
24	...	...	24	...	...	...	...	...	...	250	...	...	250	2,725	1,183	4·17
24	469	285	478	1,091	882	1,973	...	336	168	833	837	75	4,222	44,846	21,271	2·2
...	...	255	255	...	121	121	...	...	...	...	...	407	528	5,940	4,002	2·8
...	...	...	...	1,500	90	1,590	...	102	...	75	...	...	1,767	5,000	2,157	2·6
...	...	...	...	...	25	25	...	...	...	...	...	...	25	(*n*) 1,000	945	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(*p*) 464	440	3·3
...	...	...	...	...	8	8	...	...	...	...	...	...	8	(*r*) 976	743	2·6
...	...	...	...	...	...	...	...	...	...	19	...	...	19	1,136	771	3·6
...	...	...	...	...	29	29	...	...	...	15	...	...	44	1,655	810	1·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	198	198	3·03
...	...	...	...	...	...	...	...	...	...	...	...	...	...	632	236	3·6
...	...	...	...	...	15	15	...	...	...	...	...	2	17	484	393	2·9
...	...	...	...	...	9	9	...	...	...	...	...	...	9	290	204	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	234	234	2·6
...	...	...	...	...	...	...	...	...	...	...	...	11	11	440	388	4·1
...	...	...	...	...	76	76	...	...	...	...	...	...	76	1,000	628	1·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	588	420	4·6
...	...	...	...	...	...	...	...	...	...	...	...	12	12	276	78	·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	417	237	2·5
...	...	...	...	...	24	24	...	...	...	...	...	28	52	684	332	2·3
...	...	...	...	...	15	15	...	...	...	...	...	...	15	275	275	1·9
...	...	...	...	...	...	...	...	...	...	...	...	6	6	921	261	·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	144	3·5
...	...	...	...	...	...	...	...	...	...	2	...	...	2	572	386	5·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	186	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	414	3·3
...	...	...	...	...	...	...	...	...	...	10	...	...	10	(*z*) 1,770	1,062	3·08
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,048	811	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,142	1,058	3·4
...	...	...	...	...	...	...	...	...	...	1	...	...	1	424*	388	3·5
...	...	...	...	...	...	...	...	...	...	4	...	...	4	856	461	3·6
...	...	...	...	...	...	...	...	...	...	6	...	...	6	400	300	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	216	180	4·8
...	...	...	...	...	...	...	...	...	...	25	...	...	25	219	169	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	166	130	3·09
...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	180	4·3
...	...	...	...	...	...	...	...	9	...	...	...	...	9	750	678	2·1
...	...	...	...	...	20	20	...	...	...	100	...	...	120	998	854	5·9
...	...	...	...	...	97	97	...	9	...	...	...	...	106	490	490	3·2
...	...	...	...	...	55	55	...	...	...	...	...	...	55	499	499	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	415	355	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	144	2·7

(*l*) Muktabs Rs. 768.
(*m*) ,, ,, 556.
(*n*) Besides this ,, 2 was spent on libraries.
(*o*) Muktabs ,, 24.
(*p*) Besides this ,, 120 was paid to libraries.
(*q*) Muktabs ,, 41.
(*r*) Besides this ,, 108 ditto.
(*s*) Muktabs ,, 105.
(*t*) ,, ,, 682.
(*u*) ,, ,, 372.
(*v*) ,, ,, 198.
(*w*) ,, ,, 72.
(*x*) ,, ,, 468.
(*y*) ,, ,, 156.
(*z*) Besides this ,, 180 ditto.

* Besides this Rs. 24 was paid to the public library.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	MAINTAINED OR MANAGED BY MUNICIPALITIES.							AIDED BY MUNICIPALITIES.								
			Technical and other special schools.	Art colleges.	High schools, including schools managed by joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle Schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	PRESIDENCY DIVISION—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A.	Rs.	Rs.	Rs.
69	Jessore ...	.....	...	...	...	...	...	..	...	...	...	...	...	108	282	210	600	600
70	Kotchandpur ...	.....	...	...	...	...	...	...	...	...	504	...	...	...	192	24	216	720
71	Maheshpur ...	.....	...	...	...	...	...	...	...	48	110	...	...	...	72	60	132	290
72	Khulna ...	.....	...	...	...	...	...	...	...	48	...	...	360	192	228	105	525	933
73	Satkhira ...	.....	...	...	...	...	...	...	...	...	...	...	...	48	168	76	292	292
74	Debhatta ...	.....	...	...	...	...	...	...	...	...	...	...	...	72	58	48	178	178
	Divisional Total ...	806	...	...	6,420	...	...	...	6,420	5,829	3,121	1,205	792	3,522	13,041	5,738	22,301	33.248
	DACCA DIVISION.																	
75	Dacca	250	...	...	...	...	...	...	...	396	...	...	...	429	1,925	3,972	6,326	6,722
76	Narayanganj	.....	...	...	...	...	...	1,290	1,290	...	...	...	...	240	322	293	855	855
77	Mymensingh	.....	...	...	...	...	...	...	...	609	...	...	...	202	156	345	703	1,312
78	Muktagacha	.....	...	...	...	...	...	...	...	...	...	...	...	132	...	204	336	336
79	Jamalpur	.....	...	...	...	...	...	...	...	...	...	...	...	94	162	188	444	444
80	Sherpur	.....	...	...	...	...	...	...	...	...	...	...	...	60	309	72	441	441
81	Kishorganj	.....	...	...	...	...	...	...	...	...	...	...	...	...	156	72	228	228
82	Bazitpur	.....	...	...	...	...	...	...	...	...	...	...	...	18	102	48	168	168
83	Netrokona	.....	...	...	...	...	...	...	...	...	...	...	...	...	192	252	444	444
84	Tangail	.....	...	...	...	...	...	...	...	...	...	...	...	...	320	292	612	612
85	Faridpur	.....	...	...	...	...	...	...	...	60	...	...	...	...	186	228	414	474
86	Madaripur	.....	...	...	...	...	...	...	...	...	...	...	...	...	210	288	498	498
87	Barisal	.....	...	...	...	...	...	...	...	55	...	120	...	203	330	192	725	900
88	Nachiti	.....	...	...	...	...	...	60	60	...	..	...	...	...	...	...	...	...
89	Jhalakati	.....	...	...	...	...	...	...	...	...	...	...	...	166	...	24	190	190
90	Perojpur	.....	...	...	...	...	...	...	...	...	...	...	...	63	145	96	304	304
91	Patuakhali	.....	...	...	...	...	...	...	...	...	...	...	...	54	32	30	116	116
	Divisional Total ...	250	...	...	...	...	...	1,350	1,350	1,120	...	920	...	1,661	4.547	6,596	12,804	14,044
	CHITTAGONG DIVISION.																	
92	Chittagong	333	...	...	11,502	...	...	...	11,502	[c] 1,015	...	...	...	96	1,128	276	1,500	2,515
93	Cox's Bazar	.....	...	...	...	...	...	...	...	...	...	...	...	...	200	312	512	512
94	Comilla	.....	...	...	...	...	...	...	...	...	...	...	...	120	336	120	576	576
95	Brahmanbaria ...	.....	...	...	...	...	...	...	...	...	...	120	...	68	243	60	371	491
96	Chandpur	.....	...	...	...	...	...	...	...	...	...	...	...	336	137	504	977	977
97	Noakhali	.....	...	...	...	...	...	...	...	60	...	...	...	...	192	72	264	324
	Divisional Total ...	333	...	...	11,502	...	...	...	11,502	1,075	...	120	...	620	2,236	1,344	4,200	5 395
	RAJSHAHI DIVISION.																	
98	Rampur-Boalia ...	163	...	...	...	...	...	...	...	60	...	...	...	36	348	216	600	660
99	Nator	.....	...	...	...	...	...	...	...	36	...	120	...	120	158	...	278	434
100	Dinajpur	.....	...	...	...	2,459	...	1,011	3,470	214	...	...	175	...	118	32	150	539
101	Jalpaiguri	.....	...	...	...	...	...	...	...	...	...	325	120	...	490	...	490	935
102	Rangpur	.....	...	...	...	...	...	...	...	...	...	...	...	...	434	708	1,142	1,142
103	Bogra	.....	...	...	...	2,369	...	391	2,760	120	75	93	230	104	...	164	268	789
104	Sherpur	.....	...	...	...	...	...	377	377	...	...	...	...	66	...	24	90	90
105	Pabna	.....	...	...	...	...	...	...	...	261	...	87	88	...	349	240	589	1 025
106	Serajganj	.....	...	...	...	...	...	...	...	60	...	...	...	156	273	378	809	869
107	English Bazar ...	.....	...	...	...	...	...	...	...	...	...	120	...	42	167	216	431	551
108	Old Malda	.....	...	...	...	...	...	...	...	...	...	288	...	66	37	48	151	439
109	Nawabganj	.....	...	...	...	...	...	...	...	15	...	120	...	35	36	78	149	284
110	Darjeeling	.....	...	...	...	...	...	...	...	...	...	...	...	‡2,450	...	...	2,450	2,450
111	Kurseong	.....	...	...	...	...	...	...	...	...	...	165	...	...	420	120	540	705
	Divisional Total ...	163	...	...	...	4,828	...	1,779	6,607	766	75	1,321	613	3,083	2,830	2.224	8.137	10,912
	GRAND TOTAL ...	2,378	...	...	25,062	5,323	...	4,449	34,834	14,975	7,128	5,646	1,798	12,804	31,250	20,363	64,417	93,964
	GRAND TOTAL FOR 1912-13 ...	2,241	...	...	24,047	5,931	...	4,440	34,418	10,011	7,070	5,211	1,564	13,195	31,795	19,703	64,693	88,549

(*a*) This includes Rs. 34 in column 21 as the scholarships allowed
(*b*) This excludes Rs. 75. contributed

[c] Sanskrit tol ... .
Islam hostel ... ...
Convent ... ...
Public library ... ...

Total ...

† Includes Rs. 53 in column 21 as scholarship
‡ Includes expenditure for

DIX E—*concluded.*

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	60	60	...	...	...	...	...	...	60	660	660	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	720	216	2·9
...	...	...	...	...	6	6	...	...	...	...	...	...	6	296	138	5·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	933	525	3·4
...	...	...	...	..	...	...	...	...	...	8	...	...	8	300	300	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	178	178	7·4
...	...	255	255	1.500	650	2.150	...	120	...	265	...	466	3,001	43,730	24.608	2·8
...	177	240	417	...	423	423	...	...		100	...	277	800	8,189	7,376	3·6
...	64	...	64	...	226	226	...	...	...	78	...	..	304	2,513	2,449	4·2
24	...	...	24	...	...	...	...	...	...	...	...	...	...	1,336	727	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	336	336	4·9
27	...	...	27	...	...	...	...	...	...	...	...	...	...	471	471	3·5
24	...	...	24	...	...	...	...	...	...	...	...	...	...	465	465	4·8
18	...	...	18	...	...	...	...	...	...	...	...	...	...	246	246	3·1
65	...	...	65	...	...	...	...	...	...	...	...	...	...	233	233	5·9
26	...	...	26	...	...	...	...	...	...	...	...	...	...	470	470	4·2
45	...	...	45	...	113	113	...	...	...	25	...	...	138	795	795	8·2
...	...	...	...	...	13	13	...	...	...	...	...	...	13	487	427	3·01
52	...	...	52	...	...	...	...	...	...	...	...	...	...	550	550	3·1
72	...	...	72	...	44	44	...	...	...	...	...	...	44	1,016	841	3·4
...	...	...	...	...	10	10	...	...	...	20	...	...	30	90	90	3·2
...	...	...	...	...	104	104	...	...	...	...	...	6	110	300	300	3·1
40	...	...	40	...	...	...	...	...	...	...	...	...	...	344	344	4·8
...	...	...	...	...	...	...	...	...	...	50	...	24	74	190	190	3·2
393	241	240	874	...	933	933	...	...	...	273	...	307	1,513	18,031	16,310	3·8
51	34	...	85	293	358	651	...	...	69	...	848	...	1,568	16,003	(*a*) 2,276	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	512	512	11·2
...	53	...	53	...	82	82	...	...	...	18	...	...	100	729	† 729	3·3
52	...	...	52	...	...	...	...	...	...	...	...	...	...	543	423	3·4
74	...	...	74	...	...	...	...	...	...	40	...	29	69	1,120	1,120	4·8
46	...	...	46	...	18	18	...	...	...	...	...	...	18	(*b*) 388	(*b*) 328	3·9
223	87	...	310	293	458	751	...	...	69	58	848	29	1,755	19,295	5,388	3·8
40	...	...	49		350	350	...	45	...	97	...	...	492	1,364	1,304	4·2
...	43	...	43	...	340	340	...	...	...	49	...	15	404	881	682	6·1
...	41	...	41	1,379	144	1,523	...	...	55	40	68	161	1,847	5,897	1,506	3·9
92	...	...	92	...	...	...	...	...	...	...	...	...	...	1,027	582	3·1
126	...	...	126	...	53	53	...	...	...	...	...	...	53	1,321	1,321	4·4
...	21	...	21	2	41	43	...	...	...	...	37	33	113	3,683	733	4·0
46	...	...	46	...	...	...	...	...	...	...	...	18	18	531	531	7·8
2	...	...	2	...	...	...	...	...	...	...	...	...	...	1,027	591	3·9
76	...	...	76	...	...	...	...	...	...	...	...	...	...	945	885	5·2
48	...	60	108	...	...	...	...	...	...	...	...	...	...	659	479	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	439	151	3·4
...	...	...	...	...	258	258	...	...	...	51	...	...	309	593	458	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,450	2,450	1·3
...	...	...	...	...	...	...	...	...	...	...	..	8	8	713	548	3·2
439	105	60	604	1,381	1,186	2 567	...	45	55	237	105	235	3,244	21,530	12,221	2·9
1,079	602	840	2 521	4,265	4,109	8,374	...	501	292	1,666	1,790	1,112	13,735	1,47,432	79,798	2·8
1,033	398	499	1,930	7,756	4,230	11,986	...	469	368	1,310	1,433	809	16.375	1,43,513	79,225	2·9

to successful students from primary schools are tenable in the secondary schools.
to Libraries.

Rs.
240
240
300
235
1,015

held by students from primary schools
Lower Primary Schools.

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each Municipality in the Bengal Presidency during the year 1913-14.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.										
		Rs.									
1	Burdwan ...	1,99,010	5·8	3·7	13·5	27·6	23·7	5·09	·1	10·8	5·03
2	Kalna ...	17,621	10·8	4·8	1·3	3·7	35·5	4·17	·7	28·03	1·6
3	Katwa ...	12,184	9·3	5·04	...	6·5	32·2	14·5	·65	24·7	3·3
4	Dainhat ...	5,920	10·9	2·2	...	16·6	30·4	18·3	1·3	12·6	4·9
5	Raniganj ...	20,921	6·9	6·4	3·3	11·09	30·8	14·1	·7	16·1	4·6
6	Asansol ...	49,777	6·7	6·7	1·8	2.7	45·6	11·01	·3	16·1	1·9
7	Suri ...	17,222	10·1	4·58	·44	5·55	45·94	19·53	·71	5·19	3·91
8	Bankura ...	28,734	8·1	6·0	3·6	7·5	31·03	19·7	·4	13·3	2·4
9	Vishnupur...	14,107	8·4	4·9	3·6	2·03	43·1	8·01	1·07	14·8	7·4
10	Sonamukhi...	8,520	10·1	6·5	7·7	6·1	22·6	16·1	1·5	12·1	10·3
11	Midnapore...	95,544	6·3	3·02	·3	2·5	24·17	14·7	·27	7·5	38·6
12	Tamluk ...	12,400	8·9	4·93	1·84	3·2	36·6	17·57	·56	17·9	4·01
13	Ghatal ...	14,770	5·9	2·91	1·55	...	15·6	42·7	1·06	23·43	5·22
14	Chandrakona	5,183	14·2	7·08	9·6	5·09	14·45	20·7	1·11	10·71	11·96
15	Ramjibanpore	3,612	17·7	8·3	...	6·93	19·81	25·58	1·19	5·03	11·57
16	Khirpai ...	2,684	21·0	7·7	1·1	...	15·9	24·7	1·7	15·2	9·4
17	Kharar ...	7,328	9·0	4·4	22·4	1·09	19·9	13·7	·58	19·9	3·21
18	Hooghly-Chinsura.	1,58,306	3·8	5·08	77·2	2·38	20·58	1·33	·18	3·1	·81
19	Serampore...	91,704	9·0	4·8	24·3	12·6	33·9	12·6	·2	13·4	3·8
20	Uttarpara ...	21,955	9·0	6·5	29·2	...	32·1	·2	·2	17·03	3·2
21	Baidyabati	29,150	13·2	7·3	2·5	8·6	35·01	5·8	·55	16·1	3·8
22	Bhadreswar	27,109	9·0	4·4	·3	1·2	46·8	14·8	·4	14·7	4·3
23	Kotrung ...	7,782	13·4	13·2	·05	2·3	40·7	·7	·8	14·08	4·5
24	Bansberia ...	8,291	12·2	6·1	6·7	...	23·7	...	·39	40·5	4·6
25	Arambagh ...	8,283	9·5	5·48	2·81	...	26·0	25·76	·72	19·9	6·88
26	Howrah ...	8,18,131	10·6	10·5	9·2	2·9	27·9	3·2	·2	16·09	1·4
27	Bally ...	44,319	9·7	7·16	...	1·85	42·43	5·04	·203	22·8	6·58
	Divisional Total.	17,30,567	9·0	7·6	54·7	9·8	29·5	6·3	·3	14·01	4·5
	Presidency Division.										
28	Cossipore-Chitpur.	3,24,906	7·3	10·6	18·4	3·7	26·2	6·8	·2	11·7	1·8
29	Maniktala ...	1,72,624	6·1	6·7	20·06	3·7	28·6	5·1	·3	17·5	2·8
30	Baranagar ...	55,555	7·8	9·5	2·6	3·6	47·7	6·04	·3	14·7	1·8
31	Kamarhati...	23,556	11·2	8·7	...	3·7	40·9	·09	·7	23·3	2·
32	South Suburban.	44,836	7·7	2·1	28·3	·8	17·2	4·1	1·04	31·06	2·4
33	Tollyganj	34,171	9·0	5·6	14·9	9·6	30·7	...	·7	16·5	3·3
34	Garden Reach.	82,074	5·9	3·6	11·3	3·7	33·8	4·8	·1	24·1	2·01
35	Rajpur ...	10,197	11·7	8·9	1·2	1·1	34·2	11·7	·8	22·2	2·6

Expenditure from loans funds.

	Rs.
Katwa	316
Bankura	222
Hooghly-Chinsura	32,000
Serampore	18,061
Bansberia	369
Howrah	7,56,085

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PRESIDENCY DIVISION—*concluded.*	Rs.									
36	Baruipur ...	8,562	11·3	5·08	·1	5·2	30·5	16·7	1·07	13·9	2·3
37	Jainagar ...	7,838	10·3	11·2	2·6	4·3	30·3	18·4	·8	9·3	8·06
38	South Dum-Dum.	19,765	10·9	5·6	17·4	3·8	25·5	5·4	·3	25·3	2·4
39	North Dum-Dum.	6,379	19·1	5·1	...	2·7	16·5	14·1	·8	34·8	4·5
40	South Barrackpore.	12,718	11·1	...	...	3·9	36·2	5·8	·6	36·7	1·8
41	Panihati ...	10,865	12·2	·7	...	9·3	47·2	3·5	·9	18·08	4·05
42	Tittagarh ...	50,494	8·7	1·6	·1	15·01	36·4	1·1	·3	25·7	1·9
43	North Barrackpore.	14,077	10·6	...	·03	·2	44·7	10·8	·7	24·3	4·1
44	Garulia ...	13,826	17·2	2·9	...	3·2	46·3	7·9	·5	6·6	1·9
45	Barasat ...	15,113	9·2	2·3	1·2	5·4	21·2	18·7	·6	19·4	2·7
46	Naihati ...	17,053	12·4	7·3	·2	4·9	46·4	5·8	·8	13·1	4·01
47	Halisahar ...	15,160	13·1	8·1	1·4	·3	36·5	6·3	·6	28·5	1·8
48	Bhatpara ...	53,124	5·8	3·9	1·4	23·6	34·8	2·03	·3	14·9	1·7
49	Gobardanga	3,932	18·7	2·7	12·7	11·1	17·7	·1	1·2	27·7	3·6
50	Basirhat ...	8,309	15·4	2·3	1·3	10·9	26·2	18·1	1·9	6·2	6·8
51	Baduria ...	5,669	15·8	·9	...	8·9	9·3	20·8	1·4	30·4	3·9
52	Taki ...	3,810	14·4	4·1	3·5	5·2	3·6	6·8	1·1	53·5	2·9
53	Budge-Budge	38,141	7·7	8·4	3·9	2·03	34·7	10·6	·5	23·5	5·1
54	Krishnagar...	50,022	5·9	4·0	1·8	·6	37·8	15·0	·28	22·4	2·1
55	Santipur ...	46,243	8·3	8·4	·3	5·4	35·8	4·07	·3	14·4	17·6
56	Ranaghat ...	16,068	8·0	3·9	·08	95·6	40·5	14·2	·5	19·07	2·7
57	Nadia ..	19,504	7·7	4·6	·005	·8	45·4	9·7	·3	23·06	4·3
58	Kushtia ...	22,157	5·6	4·4	·04	5·4	19·8	9·04	·2	12·5	1·8
59	Kumarkhali	6,903	9·5	2·9	7·5	4·1	35·6	11·3	·7	20·2	3·1
60	Meherpur ...	4,704	14·0	3·8	4·2	...	6·8	31·2	·7	27·6	4·6
61	Birnagar ...	4,998	13·4	...	2·2	7·4	6·2	19·2	·4	16·2	3·3
62	Chakdah ...	4,522	17·6	2·1	14·8	1·06	6·8	21·7	·8	24·9	4·5
63	Berhampur...	1,30,450	3·4	2·5	20·01	16·2	15·06	33·7	·2	6·9	0·5
64	Murshidabad	26,317	9·4	4·7	0·9	6·6	37·6	15·1	·4	17·1	3·7
65	Azimganj ...	23,700	9·4	7·9	0·1	6·9	33·1	16·01	·5	20·5	2·06
66	Jangipur ...	17,259	6·4	3·7	2·6	3·4	24·3	36·7	·7	16·05	2·8
67	Kandi ...	7,168	11·8	12·9	...	2·8	43·3	0·7	1·7	18·1	5·7
68	Dhulian ...	10,757	7·3	0·6	6·5	3·8	3·04	44·02	·5	30·5	1·3
69	Jessore ...	40,890	4·3	3·4	36·7	1·8	19·9	11·1	·2	10·8	1·8
70	Kotchandpur.	8,537	9·0	5·3	3·06	·4	21·9	21·6	·8	24·8	8·4
71	Maheshpur...	3,958	14·3	5·6	42·03	·3	4·8	16·6	·6	8·9	6·1
72	Khulna ...	28,819	5·6	2·04	7·7	3·09	27·3	33·6	·1	13·3	3·2
73	Satkhira ...	10,783	10·0	4·6	4·2	3·6	22·7	19·0	·4	28·0	2·7
74	Debhatta ...	2,487	20·6	...	·36	12·1	5·7	4·5	1·5	44·5	7·1
	Divisional Total.	15,39,000	7·6	6·04	11·1	8·8	29·01	10·9	·46	16 9	2·8

Expenditure from Loan Funds.

	Rs.		Rs.
Garulia for drainage scheme	18,563	Ranaghat drainage scheme	14,814
Budge-Budge for extension of ...	1,477	Kushtia ditto	4.074
trenching ground.		Maheshpur masonry well construction ...	850

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Dacca Division.	Rs.									
75	Dacca ...	3,22,610	5·5	4·5	8·0	2·9	43·1	2·4	·3	16·8	2·5
76	Narayanganj	1,16,259	5·7	6·07	12·8	4·2	36·2	2·9	·2	14·6	2·1
77	Mymensingh	62,071	6·1	5·2	28·4	2·2	31·3	7·5	·2	11·1	2·1
78	Muktagacha	9,832	13·3	12·7	2·9	3·3	38·3	2·4	·7	18·1	3·4
79	Jamalpur ...	19,349	8·4	4·9	3·1	2·8	30·5	6·2	·4	36·6	2·4
80	Sherpur ...	13,138	10·7	9·4	2·4	1·7	38·6	9·8	·6	19·7	3·5
81	Kishorganj	10,669	11·3	7·9	7·4	2·0	29·7	9·5	·7	17·6	2·3
82	Bazitpore ...	5,461	12·3	8·4	6·6	·8	18·9	14·6	·8	17·2	4·2
83	Netrokona ...	12,839	9·6	3·1	5·3	·2	43·8	4·2	·5	26·2	3·6
84	Tangail ...	10,558	13·4	11·1	6·8	1·0	29·4	...	·8	20·0	8·6
85	Faridpur ...	23 517	8·4	10·0	3·2	1·4	52·9	4·0	·3	10·9	2·0
86	Madaripur ...	19,929	6·9	10·9	2·8	·3	21·6	4·2	·3	43·4	2·7
87	Barisal ...	55,804	6·2	5·4	23·5	4·8	27·5	4·4	·2	21·1	1·8
88	Nalchiti ...	2,788	21·1	18·4	·8	10·0	8·1	·8·9	2·1	22·8	3·2
89	Jhalakati ...	13,184	6·1	7·6	6·5	10·8	25·07	11·3	·7	26·0	2·2
90	Pirojpur ...	13,017	7·4	7·4	3·5	·06	14·1	11·2	·8	43·7	2·6
91	Patuakhali	5,724	13·9	15·4	6·8	15·0	4·6	10·4	1·5	24·8	3·3
	Divisional Total.	7,16,749	6·6	5·9	10·9	3·2	37·1	4·5	·3	18·4	2·5
	Chittagong Division.										
92	Chittagong	1,25,404	6·7	2·5	3·7	2·69	24·8	1·9	·21	40·1	12·7
93	Cox's Bazar	7,087	10·4	5·74	1·3	1·52	19·5	6·7	·69	29·8	7·2
94	Comilla ...	34,423	8·2	5·4	6·4	5 4	35·0	4·9	·1	28·3	2·1
95	Brahmanbaria ...	21,692	6·9	3·5	25·3	·9	25·6	6·9	·3	24·2	2·5
96	Chandpur ...	45,945	4·3	6·3	8·6	3·2	32·9	3·7	1	35·2	2·4
97	Noakhali ...	14,399	8·7	7·4	3·8	2·6	48·9	10·4	·6	9·4	3·2
	Divisional Total.	2,48,950	6·7	4·07	6·8	·9	2·9	3·7	·24	34.08	7·7
	Rajshahi Division.										
98	Rampur Boalia ...	42,793	10·1	6·2	2·0	7·5	32·8	9·4	·4	23·6	3·5
99	Nator ...	17,051	9·9	8·6	3·1	·7	38·2	5·3	·4	24·7	5·4
100	Dinajpur ...	50,138	8·4	4·6	·1	3·5	37·8	7·5	·2	19·7	11·8
101	Jalpaiguri ...	25,369	8·9	7·0	·4	2·8	49·3	7·9	·4	6·7	4·0
102	Rangpur ...	42,421	8·7	7·2	2·0	5·9	43·9	12·9	·7	10·7	3·8
103	Bogra ...	31,897	8·1	11·3	2·1	3·9	43·2	4·6	·3	10·1	11·9
104	Sherpur ...	8,693	12·4	10·2	·1	1·6	36·9	11·5	·7	8·8	6·1
105	Pabna ...	24,839	12·4	8·7	7·9	5·6	33·8	6·04	·5	14·3	4·1

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Rajshahi Division—*concluded.*										
		Rs.									
106	Serajganj ...	27,069	6·4	8·03	2·03	·5	23·8	26·4	·6	17·8	9·9
107	English Bazar	21,751	8·6	5·1	·2	12·3	37·1	9·8	·7	20·6	3·0
108	Old Malda ...	4,833	13·5	5·4	6·1	4·4	11·8	17·1	·5	22·2	9·1
109	Nawabganj...	8,116	12·8	5·7	1·7	...	22·1	16·8	2·4	30·6	7·3
110	Darjeeling ...	2,54,767	11·1	11·1	6·9	·7	16·7	7·6	·2	15·6	·1
111	Kurseong ...	36,053	13·8	3·3	15·9	20·2	21·5	15·1	·3	1·5	2·0
	Divisional Total.	5,95,790	10·5	8·6	7·1	5·6	27·4	9·5	·4	23·0	3·7
	Grand Total	48,31,056	8·2	6·8	26·2	·6	29·8	7·8	·37	17·7	3·8
	Grand Total for 1912-13.	46,62,357	7·8*	6·3	20·8	5·9	29·07	6·8	·3	17·7	3·5

Expenditure from Loan Funds.

Rs.

Darjeeling Municipality 60,318

* The figure in last year's Appendix was calculated on the figures in columns 4 and 5 of Form 11 instead of on the figures in column 13. This has now been corrected.

APPEN

Statement showing the financial position of the municipalities

Serial number of Municipality.	NAME OF MUNICIPALITY.	AMOUNT OF LOAN SANCTIONED—		RECEIPTS.					EXPEN	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	.....	1,50,000	77,974	1,73,428	40,557	...	2,91,959	1,98,551	...
3	Katwa	30,000	.....	28,823	14,998	2,907	15,000	61,728	11,884	316
8	Bankura	23,500	.....	50,121	36,972	6,354	...	93,447	27,840	222
9	Vishnupur	4,000	.....	588	15,955	3,613	...	20,156	14,093	...
17	Kharar	2,500	.....	6,381	7,456	60	...	13,897	7,328	...
18	Hooghly-Chinsura ...	1,52,000	.....	82,470	1,20,428	6,602	...	2,09,500	1,52,710	32,000
19	Serampore	40,000	.....	59,095	1,04,717	8,133	...	1,71,945	90,204	18,061
24	Bansberia	1,200	.....	2,980	7,798	878	...	11,656	8,325	369
26	Howrah	34,02,000	.....	4,47,944	11,49,445	7,00,246	2,00,000	24,97,635	7,38,167	7,56,085
	PRESIDENCY DIVISION.									
28	Cossipore-Chitpur ...	61,000	.....	23,848	3,23,118	53,940	...	4,00,906	3,22,983	...
29	Maniktala	1,00,000	.....	47,420	1,74,321	24,784	...	2,46,525	1,69,207	...
30	Baranagar	40,000	.....	21,782	47,108	8,346	...	77,236	54,172	...
32	South Suburban ...	29,000	.....	12,290	33,712	1,106	...	52,108	44,192	...
33	Tollygunj	23,000	.....	7,614	34,323	1,729	...	43,666	33,593	...
35	Rajpur	3,750	.....	1,832	11,111	95	...	13,038	10,193	...
36	Baruipur	17,000	.....	2,664	8,864	80	...	11,608	8,028	...
40	South Barrackpore ...	1,600	.....	1,134	13,676	160	...	14,970	12,685	...
41	Panihati	5,750	.....	2,121	13,447	313	...	15,881	10,791	...
42	Titagarh	78,000	.....	24,337	55,777	1 012	...	81,126	48,347	...
44	Garulia	36,000	.....	33,566	16,676	426	...	50 668	12,762	18,563
45	Barasat	15,000	.....	5,223	11,595	4,845	...	21,663	14,640	...
46	Naihati	5,000	.....	22,272	19,802	369	...	42,443	16,876	...
48	Bhatpara	70,000	.....	37,810	60,217	3,469	...	1,01,496	50,771	...
50	Basirhat	6,000	.....	201	9,233	178	...	9,612	8,115	...
53	Budge-Budge	20,000	.....	1,197	43,257	3,612	...	48,066	37,485	1,477
54	Krishnagar	28,000	.....	3,838	50,445	1,324	...	55,657	49,938	...
56	Ranaghat	16,000	.....	49,774	18,894	2,736	...	71,404	15,454	14,814
58	Kushtia	10,000	.....	23,713	17,739	1,246	6,000	48,698	21,996	4,074
63	Berhampore	6,000	.....	36,510	1,02,531	40,213	...	1,79,254	1,30,374	...
69	Jessore	65,000	.....	30,052	35,373	545	...	65,970	32,438	...
71	Maheshpur	1,250	.....	2,013	2,952	371	...	5,336	3,936	850
72	Khulna	13,000	.....	10,688	30,803	11,728	...	53,219	2 ,396	...
	DACCA DIVISION									
75	Dacca	4,20,000	.....	80,837	3,72,827	28,272	...	4,81,936	3,09,663	...
76	Narayanganj	1,75,000	.....	20,939	1,15,964	4,276	...	1,41,179	1,10,449	...
77	Mymensingh	26,000	.....	5,758	67,030	4,848	...	77,636	61,188	...
85	Faridpur	3,000	.....	6,680	25,797	225	...	32,102	23,460	...
87	Barisal	35,000	.....	5,993	62,587	1,907	...	70,487	54,512	...
	CHITTAGONG DIVISION.									
96	Chandpur	15,000	.....	12,178	41,403	4,561	...	58,142	45,345	...
	RAJSHAHI DIVISION.									
101	Jalpaiguri	30,000	.....	7,546	30,439	608	6,000	44,593	25,079	...
104	Sherpur	4,000	.....	1,099	9,148	...	...	10,247	8,613	...
106	Serajganj	5,000	.....	1,317	27,441	1,390	...	30,148	26,911	...
107	English Bazar	2,500	.....	9,433	21,276	3,660	...	34,369	21,687	...
110	Darjeeling	11,25,585	.....	1,41,099	3,17,303	52,338	47,740	5,58,480	2,22,564	69,318
111	Kurseong	35,000	.....	25,336	44,280	3,955	...	73,571	34,761	...

B. S. Press—18-1-1915—3354C—2,452—J. L. C.

DIX- G.

which were in debt in the Bengal Presidency during the year 1913-14.

DITURE.					RESULTS.							
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt," exchange and pay-ments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—I).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (—) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,100	459	49,275	41,974	2,91,959	—25,123	1,100	459	—26,682	11,000	...	11,000	Balance of sinking fund—Rs. 7,487.
...	300	2,683	47,544	61,728	+3,114	...	300	+2,814	...	15,000	15,000	
824	894	11,985	51,682	93,447	+9,132	824	894	+7,414	22,553	...	21,729	
475	14	3,566	2,008	20,156	+1,862	475	14	+1,373	475	...	...	
461	96	60	5,952	13,897	+128	461	96	—429	2,500	...	2,039	
7,491	5,590	8,497	3,212	2,09,560	—32,282	7,491	5,590	—45,363	1,41,615	...	1,34,124	
1,425	1,500	9,759	50,956	1,71,945	+14,153	1,425	1,500	+11,588	40,000	...	38,575	
294	34	526	2,103	11,656	—527	294	34	—865	917	...	623	
20,451	79,964	4,67,112	3,65,856	24,97,635	+4,11,278	20,451	79,964	+2,40,863	20,21,494	2,00,000	21,31,043	
2,537	1,923	35,222	38,241	4,00,906	+135	2,537	1,923	—4,325	48,711	...	46,174	
2,337	3,417	35,868	35,696	2,46,525	+5,114	2,337	3,417	—640	85,994	...	83,657	
1,541	1,383	7,562	12,578	77,236	—7,064	1,541	1,383	—9,988	34,967	...	33,426	
1,476	644	1,843	3,953	52,108	—5,480	1,476	644	—7,600	16,460	...	14,984	
1,363	578	603	7,529	43,666	+730	1,363	578	—1,211	14,787	...	13,424	
170	4	635	2,036	13,038	+918	170	4	+744	170	...	...	
673	534	82	2,291	11,608	+836	673	534	—371	13,511	...	12,838	
823	33	149	1,280	14,970	+991	823	33	+135	998	...	175	
631	74	328	4,057	15,881	+2,656	631	74	+1,951	1,972	...	1,341	
4,259	2,147	5,152	21,221	81,126	+7,430	4,259	2,147	+1,024	54,717	...	50,458	
1,815	1,064	618	15,846	50,668	+3,914	1,815	1,064	+1,035	27,029	...	25,214	
624	473	3,260	2,666	21,663	—3,045	624	473	—4,142	11,978	...	11,354	
188	177	582	24,620	42,443	+2,926	188	177	+2,561	4,478	...	4,290	
2,765	2,353	819	44,788	1,01,496	+2,446	2,765	2,353	+4,328	59,498	...	56,733	
245	194	160	898	9,612	+1,118	245	194	+679	4,913	...	4,668	
1,053	656	2,585	4,810	48,066	+5,772	1,053	656	+4,063	16,650	...	15,527	
2,502	84	2,252	881	55,657	+507	2,502	84	—2,079	2,502	...	...	
557	614	2,655	37,310	71,404	+3,440	557	614	+2,269	15,465	...	14,908	
...	161	3,548	18,919	48,508	—4,257	...	161	—4,418	4,000	6,000	10,000	
658	76	27,427	20,217	4,79,254	—27,843	658	76	—28,577	2,056	...	1,397	
2,300	2,462	4,951	17,829	66,970	—3,065	2,300	2,462	—7,817	61,378	...	59,578	
108	45	390	7	5,336	—984	108	45	—1,137	1,146	...	1,038	
527	423	14,063	12,821	53,219	+2,407	527	423	+1,457	10,717	...	10,190	
15,088	12,947	20,899	1,23,339	4,81,936	+63,164	15,088	12,947	+35,129	3,20,882	...	3,05,794	
6,985	5,810	6,023	11,912	1,41,179	+5,515	6,985	5,810	—7,280	1,46,972	...	1,39,687	
1,067	883	2,706	11,792	77,636	+5,842	1,067	883	+3,892	22,329	...	21,262	
310	57	3,104	5,474	32,102	+2,337	310	57	+1,970	1,497	...	1,187	
1,267	1,292	3,725	9,688	70,487	+80,75	1,267	1,292	+5,516	32,611	...	31,344	
504	600	3,569	8,124	58,142	—3,942	504	600	—5,046	15,000	...	14,496	
1,523	290	1,210	16,491	44,593	+5,360	1,523	290	+3,547	7,351	6,000	11,838	
413	80	...	1,141	10,247	+535	413	80	+42	1,993	...	1,580	
208	158	514	2,017	30,148	+530	208	158	+164	3,993	...	3,785	
244	64	2,760	9,614	34,369	—411	244	64	—719	1,616	...	1,372	
39,481	32,203	48,869	1,46,045	5,58,480	+94,739	39,481	32,203	+23,055	8,38,680	47,740	8,46,919	
1,882	1,957	9,379	25,592	73,571	+9,519	1,882	1,957	+5,680	33,227	...	31,345	

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

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MUNICIPAL DEPARTMENT.

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CALCUTTA, THE 11TH JANUARY 1916.

RESOLUTION—No. 90M.

SANITARY improvement continues to be in the forefront of municipal activities. There were under discussion during the year 1914-15 a large number of schemes for the provision of water-supply and drainage, few, if any, of which would it be within the capacity of the municipality concerned to finance without assistance from Government by grant or loan. It has been the policy of Government, with the help of the Imperial recurring sanitary grant freely to aid improvements of this nature which municipalities were willing to undertake in accordance with the advice of the sanitary authorities. The European war had, however, already in the year under review rendered it necessary to curtail the expenditure provided for on this object; and the Governor in Council fears that for the present the inception of further original works, the execution of which is dependent upon grants and loans from Government, will, except in cases of special urgency, have to be deferred. The appointment of qualified sanitary officers is, however, a reform in municipal administration which will be provided for primarily from the municipal funds, and is not likely to be retarded. The Municipal (Sanitary Officers) Act, 1914 (Bengal Act II of 1914) was not enforced during the year under review and consequently little progress is reported in the appointment of sanitary officers. The Act has now been brought into force in the majority of municipalities containing a population of over 10,000 and will shortly be extended to others of this size, while at the same time the number of qualified men available is increasing. The Governor in Council trusts that municipalities will of their own accord expedite this strengthening of their establishment by the appointment of certified sanitary officers—a measure of no less importance for the improvement of public health in congested towns than the construction of sanitary works.

1. *Number of municipalities and revision of boundaries.*—The number of the municipalities in the province remained unchanged, viz., 111. Proposals were submitted to Government for the modification of the boundaries of the Nadia and Madaripur Municipalities, and the question of dividing South Barrackpore and Serampore into two municipalities each and alterations in the boundaries of Rangpur and Darjeeling were under consideration. The boundaries of the Berhampore Municipality were revised, increasing its area.

2. *Elections.*—General elections were held during the year in 21 municipalities. The majority of these elections were well contested. Party feeling in excess led to instances of sharp practice in one municipality, and there was litigation in connection with the general elections at Barisal and Nator. While within reasonable degrees rival sympathies and canvassing are the essentials of a healthy elective system, the Governor in Council trusts that leaders of public opinion in the townships will be on their guard against those elements of faction which lead to the domination of personal interests over public spirit.

3. *Number of meetings and attendance of Commissioners.*—The total number of meetings held fell from 2,174 to 2,159, of which 151 as against 134 last year failed for want of a quorum. The municipalities of Maniktala, Panihati, North Barrackpore, Meherpur and Pabna failed to hold at least one meeting a month, and in the Rangpur Municipality 8 out of 16 meetings proved abortive. The average attendance of Commissioners exceeded 50 per cent. in 73 municipalities, including all in the Chittagong Division. Patuakhali with an average attendance of 79·1 per cent. attained the best results, while in the Rangpur Municipality a percentage of only 27·7 betrays a lamentable degree of civic apathy.

4. *Number of rate-payers.*—The increase in the number of rate-payers from 314,562 to 318,099 was shared by all divisions except Rajshahi. Discovery of an excess in the number of rate-payers shown for Darjeeling in last year's report accounts for a slight decrease in the figures of this division. The number of rate-payers in the Burdwan Municipality rose again by 1,440 with the construction of new huts in place of those washed away last year by the floods. The percentage of rate-payers to population for all municipalities averaged 16·08, ranging from 34·9 in Kalna to 3·6 in Titagarh.

5. *Assessment and taxation.*—In two wards of the South Dum-Dum Municipality a tax on persons was replaced by a tax on holdings. Otherwise the rates on holdings and persons were levied as before. Latrine-fees were levied in 93 municipalities, a water-rate in 19, and a lighting-rate in Darjeeling and in three municipalities adjoining Calcutta. The only change in respect of these rates was the introduction of a water-rate in Jessore and Hooghly-Chinsura. The average incidence of taxation per head of population rose from Rs. 2-1-1 to Rs. 2-6-10. It varied from 5 annas 8 pies in Bajitpur to Rs. 8-10-1 in Darjeeling, the highest divisional average being Rs. 2-10-5 in the Burdwan Division, and the lowest Rs. 1-13-7 in the Presidency Division.

6. *Revision of assessment.*—General or partial revision of assessment took place in 41 municipalities, resulting in increase of demand with a few inconsiderable exceptions. In addition to this 25 municipalities increased their demand by new assessments mostly to a small extent. Thirty municipalities report a nett reduction of revenue due to remissions on appeal or on account of poverty and for other reasons not always explained. Revision of assessment has not led to instances of increase on the same scale as some quoted last year, the municipalities concerned being smaller. The largest increases are :—

	Rs.
Kurseong	9,415
Chandpur	6,986
South Dum-Dum	6,706
Berhampore	6,467
Dinajpur	6,214

On the other hand, there is noticeable a tendency to undo the improvement effected on revision by excessive leniency in the disposal of appeals. The Cossipore-Chitpur Municipality have reduced the increase secured last year by over Rs. 7,000 largely through reduction on appeals. The Midnapore Municipality have reduced an increase of Rs. 12,827 reported last year by over Rs. 4,000. The Burdwan Municipality, with one-fourth of the appeals still unheard at the end of the year, were reported to have whittled away the increase from revision by wholesale reductions. The results of a reassessment in Chittagong, which concluded in November 1914 with an increase of close on Rs. 20,000 from house-tax alone, could not be counted on at the end of the year, pending further revision of the assessment by the Commissioners and proposals for reduction of the rate of the latrine-tax. Imposition of a water-rate for the first time brought in a sum of Rs. 17,059 in Hooghly-Chinsura and Rs. 10,220 in Jessore. Assessment of new and improved holdings caused an increase of over Rs. 2,000 in Maniktala and Titagarh, and approximately Rs. 1,500 in Jalpaiguri.

7. *Collections.*—The total collections rose from Rs. 39,83,558 to Rs. 42,20,568. To this increase the Presidency Division contributed, in round figures, Rs. 1,20,000 and the Burdwan Division Rs. 70,000, while all divisions of Eastern Bengal shared in the balance. The percentage of total collections on current demand rose from 94·15 to 96·03. The highest divisional percentage is that of the Presidency Division, which rose from 91·4 to 97·8. There is still mention of unrealized dues from the Calcutta Corporation in Cossipore-Chitpur and from the railways in Krishnagar. The divisional percentage for Rajshahi decreased by 3·4 per cent., despite an increase of over Rs. 15,000 in the actual collections, largely on account of decreased collections in Rampur-Boalia, Nawabganj and Old Malda. Prolonged audit is said to have hampered collections in Rampur-Boalia and Pabna. Eighteen municipalities in all

succeeded in making collections equal to or in excess of the demand—an accomplishment depreciated in some cases by the excessive percentage of remission with which it was accompanied. Sixteen municipalities in the Burdwan, Presidency and Dacca Divisions had outstanding balances of less than Rs. 100, including six with no balance, remission in all cases being kept down to a minimum. Among these the small municipalities of Nalchiti and Garulia show neither opening arrears, outstanding balance, nor remissions.

The total remissions fell from Rs. 1,58,861 to Rs. 1,56,742, and their percentage on current demand from 3·7 to 3·5. Seven municipalities in the Presidency and Burdwan Divisions remitted over 10 per cent. on current demand, notably Bankura with a percentage of 17·7 on a demand of Rs. 20,177, and Taki (mentioned last year for high percentage of remission) with a percentage of 14·8 on a demand of Rs. 3,600.

The outstanding balances rose from Rs. 3,16,741 to Rs. 3,35,821, notwithstanding a decrease of Rs. 22,799 in the Presidency Division. Twenty-two municipalities had outstanding balances of over Rs. 5,000 as against 14 last year. An abnormal balance in the Burdwan Municipality of over Rs. 35,000 is inadequately explained by delay in disposing of appeals against the general revision of assessment. The depression in the jute trade and local failures of crops were unfavourable circumstances of the year. The prevailing obstacle to fuller collections appears, however, to be the disinclination of the municipal executive to brave the unpopularity which coercive measures involve. The Governor in Council cannot too emphatically remind municipal Chairmen and Vice-Chairmen of the injustice done to the punctual rate-payer and the poorer classes of citizens by unwarranted indulgence to defaulters, and the need year by year for prompt demand and insistent pressure in the realization of municipal dues.

8. *Income and expenditure.*—The total receipts of the municipalities, including opening balances, rose from Rs. 88,64,602 to Rs. 93,64,836. Of this increase, however, only Rs. 54,539 was under heads of actual income. There was an increase of Rs. 3,07,260 in loans from Government, Rs. 1,18,259 in sale of Government securities and withdrawals from Savings Bank, and Rs. 67,829 in opening balance. There was an increase of Rs. 2,24,314 in receipts from rates and taxes, and a decrease of Rs. 1,66,852 in grants and contributions.

The total expenditure rose from Rs. 69,58,164 to Rs. 72,18,133. There was an increase of Rs. 2,55,699 under the head "Extraordinary and Debt" due chiefly to investments in Savings Banks. The total expenditure under all other heads hardly varied from that of last year, a decrease of approximately Rs. 1·35 lakh under "Public Health and Convenience" being set off against an increase of nearly a lakh under the head "Miscellaneous" and other slight increases. In round figures Rs 5 lakhs less was spent this year than last in capital outlay for water-supply and Rs. 3 lakhs more in capital outlay for drainage.

9. *Closing balance.*—The closing balance rose from Rs. 19,06,438 to Rs. 21,46,708. The largest balances were held by Howrah (Rs. 4,50,516) Chittagong (Rs. 2,09,740), Darjeeling (Rs. 1,30,553), Narainganj (Rs. 1,11,259), Dacca (Rs. 1,08,816), and Cossipore-Chitpur (Rs. 1,00,147). These large balances are mainly due to unexpended balances of grants and accumulated funds for water-supply and drainage schemes. The Commissioner of the Presidency Division remarks on a tendency in the municipalities of the 24-Parganas to incur expenditure in excess of budget allotments without the previous sanction of the Commissioner resulting in inadequate working balances.

10. *Income (Rs. 93,64,836).*—The total income of the year, excluding that under the heads "Opening Balance" and "Extraordinary and Debt," increased from Rs. 55,73,291 to Rs. 56,27,830. Details of the main items of revenue are given below.

11. *Tax on houses and lands (Rs. 15,87,351).*—There was an increase under this head of Rs. 90,570, of which the Presidency Division contributed Rs. 52,622. The largest increases occurred in Cossipore-Chitpur (Rs. 32,995), Baranagar (Rs. 11,315), and Dacca (Rs. 9,221).

12. *Tax on animals and vehicles* (*Rs. 2,17,002*).—Receipts under this head decreased by Rs. 2,321, an increase of Rs. 7,206 in the Burdwan Division being set off against decreases of Rs. 6,727 in the Rajshahi Division, which last year reported the largest divisional increase, and of Rs. 4,131 in the municipalities of the 24-Parganas and the Nadia district, with slight variations elsewhere. This decrease is ascribed to the failure of cart traffic consequent on the dullness in the jute trade.

13. *Tax on professions and trades* (*Rs. 81,845*).—There was an increase under this head of Rs. 6,174. The most noticeable features of the receipts were an increase of Rs. 5,150 in Howrah and of Rs. 2,722 in the municipalities of the 24-Parganas, slight depression in the other districts of the Presidency Division and continued decline in the Chittagong Municipality. The Rangpur Municipality were unable to realize more than Rs. 277 in license-fees from jute merchants, as against collections of Rs. 2,152 in the previous year, pending orders of the Divisional Commissioner on a representation of the merchants for reduction of the rate of fee imposed by the municipality.

14. *Tolls on roads and ferries* (*Rs. 86,845*).—A decrease in receipts under this head of Rs. 192 in all is the result of an increase in the Presidency and Burdwan Divisions and a decrease in all the divisions of Eastern Bengal of approximately Rs. 5,000 in each. The variations arise chiefly from ferries and are due to local causes, such as increased competition, arrears and failure of floods.

15. *Water-rate* (*Rs. 6,67,558*).—The rate was levied for the first time in the municipalities of Jessore and Hooghly-Chinsura, which contributed respectively Rs. 7,428 and Rs. 13,781 to the total increase of Rs. 65,426. Increases of Rs. 13,737 in Serampore and of Rs. 3,437 in Chandpur were due to the fact that collections were made only from the latter part of the previous year. Better collections resulted in an increase of Rs. 15,302 in Cossipore-Chitpur, Rs. 5,989 in Dacca, and Rs. 2,044 in Mymensingh, and revision of assessment in an increase of Rs. 4,065 in Berhampore and Rs. 2,600 in Kurseong. Receipts in Narainganj again declined. An apparent decrease of over Rs. 5,000 in Darjeeling is due to inclusion last year of sale-proceeds of old materials.

16. *Lighting-rate* (*Rs. 1,96,404*).—Of the four municipalities in which this rate is levied Cossipore-Chitpur contributed Rs. 11,373 out of a total increase of Rs. 12,085 as the result of better collections. There was a petty decrease in Maniktala.

17. *Conservancy* (*Rs. 10,70,191*).—The increase under this head amounting to Rs. 59,312 was shared by all divisions. Proceeds from the sale of nightsoil fell from Rs. 4,298 to Rs. 2,643. The practice of letting out trenching grounds for cultivation appears to be on the increase, and the Serampore Municipality made a few rupees by trenching nightsoil on private grounds.

18. *Tax on persons according to circumstances and property* (*Rs. 3,93,209*).—A decrease of Rs. 7,557 is largely accounted for by the abolition of this tax in two wards of the South Dum-Dum Municipality.

19. *Realization under Special Acts* (*Rs. 1,11,611*).—The Presidency Division contributed Rs. 1,391 out of a total increase in receipts under this head of Rs. 2,119. Fees under the Hackney Carriage Act were imposed for the first time in Kishoreganj and Pabna. The Chandpur Municipality failed to derive any income this year from jute-warehouse fees.

20. *Revenue derived from municipal property and powers apart from taxation* (*Rs. 4,72,250*).—The increase of Rs. 3,079 is the outcome of an increase generally under the heads of "Rents, Fees and Fines" and "Other Fees" counterbalanced by a decrease of slightly over Rs. 15,000 in the receipt from investments for general purposes.

21. *Grants and contributions* (*Rs. 6,38,438*).—There was a decrease under this head of Rs. 1,66,852.

The following were the larger grants made by Government :—

Rupees 50,000 to Hooghly-Chinsura and Rs. 44,815 to Uttarpara for water-supply.

Rupees 1,00,000 to Narainganj and Rs. 40,000 to Berhampore for extension and improvement of water-supply.

Rupees 10,433 to North Dum-Dum and Rs. 7,246 to Panihati in connection with the Bagjola Drainage Scheme.

Rupees 20,000 to Chittagong for the combined post of Secretary and Engineer.

Rupees 18,060 in all to Midnapore for water-supply (Rs. 5,000) and educational purposes (Rs. 13,060).

Rupees 15,000 to Burdwan to recoup the losses sustained from flood.

Rupees 11,771 to Darjeeling for medical purposes.

The following instances of private liberality deserve special mention.

The municipalities of Raniganj and Burdwan received grants of Rs. 3,500 and Rs. 3,000, respectively, from the Maharajadhiraja Bahadur of Burdwan, the former in aid of a water-supply scheme and the latter for the improvement of a charitable dispensary.

Babu Ram Chandra Guha and Babu Surja Kanta Chaudhuri made a grant of Rs. 4,780 to the Basirhat Municipality for the diversion of a road and for a tank. The Moslem community at Garden Reach contributed Rs. 1,268 to the local municipal fund for a Muhammadan burial ground. The Hon'ble Babu Upendra Lal Ray contributed Rs. 1,000 to the Chittagong Municipality for the construction of a road.

Contributions were also made to municipalities from various local funds, the largest being a grant of Rs. 13,000 made to the Nator Municipality from the Edward Memorial Fund for the purposes of water-supply. The municipalities of Jessore and Chandpur received contributions of Rs. 9,100 and Rs. 10,000, respectively, from the District Boards towards water-supply with the approval of the Governor in Council.

22. *Office establishment and collection charges* (*Rs. 4,11,238*).—Notwithstanding an increase of Rs. 15,414 in expenditure under this head, the percentage of this expenditure as to total expenditure decreased from 8·2 to 7·9 for the province, ranging in individual cases from 4·2 in Khulna and 4·7 in Hooghly-Chinsura, Dacca, Chandpur and Jessore to 22·1 in Comilla, 25·2 in Debhatta, and 26·2 in Nalchiti. High percentage of the expenditure on establishment is a constant and unavoidable feature of small municipalities such as the last two, the total ordinary expenditure of which was less than Rs. 2,500 each, while in Comilla the increase of 13·9 was largely due to survey charges.

23. *Prevention of fire* (*Rs. 78,304*).—Of the increase of Rs. 1,842 under this head approximately half is due to increased expenditure on appliances in Darjeeling. The bulk of the expenditure consists in contributions from municipalities adjoining Calcutta to the Calcutta Fire Brigade.

24. *Lighting* (*Rs. 3,34,567*).—Expenditure under this head rose by Rs. 5,782, the chief features being a decrease of Rs. 5,600 in the Presidency and Burdwan Divisions, and an increase of Rs. 6,154 in the Rajshahi Division. This was due principally to an extra cost of Rs. 3,916 incurred by Darjeeling in connection with the new hydro-electric scheme, and of Rs. 1,023 by Kurseong on account of 16 petrol lamps. In Dacca electric lighting was extended to certain important streets with the help of a grant of Rs. 6,000 made by the trustees of the Electric Light Fund. The municipalities of South Barrackpore, Panihati and North Barrackpore in the 24-Parganas, and Birnagar in the Nadia district, spent nothing on lighting.

25. *Water-supply* (*Rs. 7,85,149*).—The expenditure on water-supply decreased by Rs. 4,80,142, this being the result of a decrease of over Rs. 5 lakhs in capital outlay, while the cost of maintenance increased by approximately Rs. 33,000. The only large original scheme to be completed during the year was that for the supply of filtered water in Hooghly-Chinsura. Two new filters were completed in Serampore, and the Kamarhati Municipality made temporary arrangements for the supply of filtered water from the hydrants of the Cossipore-Chitpur Municipality. The Baranagar Jute Mills erected a filter for supplying filtered water to mill bustees. The existing water-supplies in the larger municipalities of the interior worked well, with the exception of that at Barisal, where the municipality is

reported to have made no provision for dealing with the difficulty caused by the river water becoming brackish in February, with the result that the water was rendered useless for drinking purposes for several months. Fair progress was made during the year with the water-supply scheme in Bankura. The improvement of the water-works in Burdwan has had to be postponed for want of funds. Two new distribution lines were opened by the Kurseong Municipality and a new pump was purchased at Patuakhali. Tanks and wells were provided as before in the smaller municipalities.

The scheme for the extension of the Narayanganj water-supply to the municipal area on the east side of the river Lakhya at a cost of Rs. 1,70,000 received the final sanction of Government, and a grant of one lakh was paid to the municipality. A loan of the balance has been sanctioned, and at the end of the year work was about to be taken up after settlement of preliminaries. Final sanction was also accorded to the scheme for the completion of the Barisal water-works at a cost of Rs. 20,000, and work was taken up under the supervision of the District Engineer. A detailed scheme for the water-supply of the Satkhira Municipality was submitted to Government. Administrative approval was accorded to schemes for the improvement of the water-supply of the Dacca Municipality and of Berhampore, construction of a water-supply for the northern part of Chandpur and for the English Bazar Municipality, and for an independent water-supply at Uttarpara. The detailed project of the Dacca scheme was placed before the municipality during the year. The provision of a water-supply at Ranaghat, Asansol, Raniganj, Suri, Faridpur, Madaripur, Nator and Krishnagar was also under consideration of the municipalities concerned or of Government in various stages, preliminary to administrative approval.

The question of the control of the catchment area in connection with the water-supply of Kurseong, with a view to preserve the sources of supply from pollution is still under the consideration of Government.

26. *Drainage* (*Rs. 6,86,750*).—There was an increase of Rs. 3,18,102 under this head, of which Rs. 3,08,050 was due to capital outlay. This was the result of an increase of over three lakhs in the Howrah Municipality and slight decreases in all other divisions than Burdwan. The expenditure in Howrah was incurred in connection with the Central Drainage Scheme. Apart from this the largest capital expenditure was incurred by the Burdwan Municipality (Rs. 33,493). The drainage scheme of the Ranaghat Municipality was completed during the year, and there remain only two sluice-gates to be provided for the completion of that of the Kushtia Municipality. Progress was made with the construction of drainage works at Katwa and in the most congested part of the Bhadreswar Municipality under the supervision of a resident engineer. The greater part of the sanctioned scheme for surface drainage in Kurseong was executed during the year. The North Dum-Dum and Panihati Municipalities constructed subsidiary drains in connection with the Bagjola Drainage Scheme. There was little capital expenditure on drainage apart from that incurred in connection with the various schemes sanctioned on the advice of the Sanitary Engineer. No further original scheme of importance appears to have received the sanction of Government during the year under review. The Baruipur Municipality received a grant of Rs. 4,950 for removing defects of drainage, which they were unable to use, and a scheme for Garden Reach has been subsequently sanctioned. Drainage schemes were under consideration of the Municipal Commissioners during the year at Asansol, Muktagacha, Jamalpur, Faridpur and Comilla, and a scheme for the Suri Municipality was submitted to the Sanitary Board. Government were unable to accord administrative approval either to the drainage or water-supply schemes for the Mymensingh town owing to the unsatisfactory financial position of the municipality, a state of affairs which, it is hoped, the newly constituted Municipal Board may be able to remedy. A combined drainage and water-works scheme for Krishnagar was submitted to Government. Since the close of the year under review it has been decided to postpone execution of the sewerage scheme for Cossipore-Chitpur for financial reasons. Preliminary surveys were conducted by the Sanitary Engineer in Dacca, Bogra and Malda. A combined surface and sewerage scheme for the town of Serampore, at an estimated cost of Rs. 3 lakhs, prepared

by the Sanitary Engineer has not been submitted owing to the partition of the municipality, and drainage schemes for the Nadia and Santipur Municipalities have been held in abeyance for want of funds.

27. *Conservancy* (*Rs. 15,18,266*).—There was an increase in expenditure of Rs. 73,135 under this head In the Presidency Division 18 municipalities spent a sum of Rs. 21,115 for the entertainment of Health Officers and Sanitary Inspectors. The municipalities of Cossipore-Chitpur, Maniktala, Garden Reach and Baranagar, all of which entertained Health Officers, maintained a high standard of efficiency in this branch of the administration. The Titagarh Municipality also managed the work creditably under the supervision of the Vice-Chairman. It was not till after the end of the year under review that the appointment of the Sanitary Inspectors has been made obligatory by extension of the Sanitary Officers Act to municipalities with an income of not less than Rs. 10,000 in the Burdwan, Rajshahi and Chittagong Divisions. At the end of the year under review the municipalities of Baidyabati and Chandpur had engaged Sanitary Inspectors, and an allowance was paid by the Brahmanbaria Municipality to the Overseer (who holds the certificate of Sanitary Inspector) for the preformance of sanitary duties.

28. *Hospitals and dispensaries and plague charges* (*Rs. 3,53,594*).—A decrease of Rs. 22,223 on the total for last year was entirely due to a decrease in plague charges, largely nominal on account of a change in classification, while expenditure on hospitals and dispensaries showed a trivial increase. New wards were added to the hospital at Bankura, and a new dispensary and hospital buildings were constructed at Ghatal. In the Presidency Division a female ward was erected in Budge-Budge and phthisical wards in Krishnagar and Jessore. An isolation ward for cholera and small-pox cases was built by the Mymensingh Municipality. The Barisal Charitable Dispensary and Hospital was placed under a joint committee appointed by the municipality and the District Board. Contributions for new medical institutions were made by the municipalities of Mymensingh and Madaripur. The municipalities of Rangpur and Pabna are reported to have been unable wholly or in part to make contributions to local dispensaries through want of funds, and the failure of the Bogra Municipality to increase their contribution to the Bogra Dispensary in an unhealthy year is the subject of unfavourable comment. The actual expenditure on plague charges was slight and devoted to preventive measures. No municipality suffered from an epidemic of plague, but several found it necessary to take steps to prevent the spread of local outbreaks of small-pox and cholera.

29. *Public works* (*Rs. 8,29,839*).—Expenditure under this head decreased by Rs. 29,977 in all.

There was a decrease of Rs. 8,626 in expenditure on roads, and of Rs. 25,076 on account of buildings, and a slight increase under the sub-heads "Establishment" and "Stores."

The chief features were larger expenditure on roads in the Presidency Division (notwithstanding a heavy decrease in the 24-Parganas) and in the Rajshahi Division; an increase on account of buildings in the Presidency Division; and an abnormal decrease on this account in the Rajshahi Division, due to an unexplained decrease of Rs. 47,342 in Darjeeling. The percentage of outlay on public works to total expenditure ranged from 2·1 in Kurseong, where the municipal roads are maintained by the Public Works Department, and 7·3 in Kishoreganj to 52·5 in Kandi. Twenty-three municipalities incurred more than a quarter of their total expenditure on account of public works.

30. *Public instruction* (*Rs. 1,83,575*).—There was an increase of Rs. 25,178 under this head, of which the Dacca Municipality alone contributed Rs. 20,734. This is due to the construction of five buildings for girls' schools in that town with the aid of a Government grant of Rs. 18,270. The Dacca Municipality spent the largest proportion of its ordinary income on primary education, viz., 13·3 per cent., followed by Nator (12·9 per cent.), and Cox's Bazar (10·1 per cent.). Only 23 municipalities spent over 5 per cent. of their income on primary education.

31. *Loans.*—Forty-two municipalities were in debt at the end of the year, and the total amount of their indebtedness, after deducting Rs. 7,751, the amount of the sinking fund investments of the Burdwan Municipality, was Rs. 45,97,266. The largest outstanding liabilities were those of Howrah (Rs. 24,70,938), Darjeeling (Rs. 8,02,785), Dacca (Rs. 2,90,069), Hooghly-Chinsura (Rs. 1,88,288) and Narainganj (Rs. 1,32,721). Six municipalities took loans during the year, viz., Howrah (Rs. 4,34,000 for the drainage scheme), Hooghly-Chinsura (Rs. 63,000 for water-supply), Chittagong (Rs. 50,000 for water-supply), Jessore (Rs. 15,000 for water-supply), Bankura (Rs. 10,000 for water-supply), and Tangail (Rs. 10,000 for drainage). The South Barrackpore and Krishnagar Municipalities paid off their liabilities.

32. On the 31st March 1915, 82 municipalities had outstanding liabilities on current bills amounting to Rs. 2,66,076, which represented 7·2 per cent. of their current demand. In 12 municipalities the outstanding liabilities exceeded the closing balance. This excess was reduced in the case of Hooghly-Chinsura from over Rs. 70,000 to Rs. 12,831. The position of Rangpur with an excess of Rs. 2,471 and Pabna (Rs. 2,470) was unsatisfactory. The latter municipality was the subject of a special enquiry and report during the year under review.

33. *Audit of accounts and embezzlement.*—Embezzlements came to light during the year in the municipalities of Bhadreswar, Burdwan, Rampur-Boalia and Pabna. The most serious case was in Bhadreswar, where Rs. 2,455 was embezzled by the municipal head-clerk, who has since absconded. Criminal proceedings were pending at the end of the year in respect of Rs. 262 alleged to have been embezzled by the priest of the burning ghat in Burdwan. In the two other municipalities the sums embezzled were recovered and the offenders dismissed. No embezzlement was reported from the Dacca or Chittagong Division. A petty misappropriation has been under enquiry in Nadia. The Governor in Council would impress on all Chairmen and Vice-Chairmen of municipalities the need for insisting on meticulous accuracy of procedure in all matters of account.

34. *Freedom of budget.*—Four municipalities are allowed a free hand in the preparation of their budget. Among these the finances of Burdwan are unsatisfactory, and Cossipore-Chitpur showed a tendency to avoid provision for an adequate working balance, but Howrah and Maniktala made sound use of the privilege.

35. *Howrah.*—The current demand on account of taxes rose from Rs. 9,53,203 to Rs. 9,79,935. The total demand amounted to Rs. 10,21,838, of which Rs. 9,35,380 or 91·5 per cent. was collected. The total ordinary income of the municipality fell from Rs. 11,49,445 to Rs. 10,49,825, and ordinary expenditure from Rs. 15,74,216 to Rs. 13,68,749. The outstanding debt was Rs. 24,70,938. Expenditure on water-supply fell from Rs. 7½ lakhs to Rs. 1,93,505. Substantial progress has been made, but failure on account of the war to obtain from Government loans required hampers the further carrying out of the water-works improvement scheme. The water-supply is excellent in quality, but deficient in quantity, distribution being uneven. Over four lakhs further expenditure is required to bring the supply up to 5,000,000 gallons, which is the object of the improvement scheme. Two new filters for the supply of water to the Serampore Municipality were completed. Possession has now been taken of all the land required in connection with the construction of the Central Drainage Canal for which a grant of one lakh and loan of 5½ lakhs have been received from Government. The preparation of pucca drainage schemes discharging into this canal has been completed. The estimates for these works amount to over Rs. 12 lakhs.

The survey of the town has made good progress. Proposals for introducing the necessary sections of the Calcutta Municipal Act to cope with insanitary bustees are still under consideration of the Commissioners.

36. Divisional Commissioners and District Magistrates review the municipal administration of the year with tempered enthusiasm. While there is evinced a great deal of disinterested effort for municipal welfare hesitation in enforcing equable assessment and full realization of taxes, and laxity of control by those in office, due sometimes to the embarrassment

of local faction, have often impaired the efficiency of municipal management. The reports of the Burdwan Division show much continuity in the character of the municipalities. The business-like methods of Sonamukhi, the quiet progress of Tamluk and Arambagh, the comparative cleanliness of Birbhum call for praise, while the factions of Uttarpara and Chandrakona, the feeble administration of Bansberia, and the financial embarrassments of Burdwan call for energetic measures to remedy. The Magistrate of Burdwan considers that none of the municipalities in that district can point to any striking achievement, but a good deal of activity is reported in enquiries and proposals for sanitary improvements. The Magistrate of Hooghly finds no noticeable improvement in the methods of collection, the real objection to the issue of warrants being the unpopularity incurred by the Chairman or Vice-Chairman who makes use of his powers of compulsion. Notwithstanding the carelessness discovered in audit of the accounts of Bhadreswar, he believes that the executive have done their best to cope with a volume of work beyond the capacity of one municipality.

The Magistrate of Howrah, while commending the appointment by the Bally Municipality of a paid Assessor for revision of assessment, has found "too much discrimination in the issue of warrants, laying the administration open to a charge of partiality." He again speaks well of the Lilooah Ward Committee, with the suggestion that it might become a separate municipality.

The Commissioner of the Presidency Division writes :—"The reports indicate the progress of towns and the stagnant decay of country municipalities. The latter are content to carry on the normal standard of municipal services required by the rate-payers, viz., the periodical removal of domestic refuse, the maintenance of roads, and a dispensary and municipal office. But in the more urban areas a proper conception of municipal government is being slowly evolved out of the present state of affairs, which, when municipalities were constituted, was little better than chaos." Of the municipalities in this division Cossipore-Chitpur and Garden Reach in the 24-Parganas have shown enterprise and good management, while party feeling is reported to have brought the administration of Maniktala practically to a standstill. Absence of opposition begins to render progress possible in the busy trading centre of Kotchandpur, and the administration of the Debhatta Municipality in Khulna improves. The Jessore Municipality has found its new water-works not altogether a success and suffers from a want of funds due to inadequate self-taxation.

The Commissioner of the Dacca Division remarks on the growing demand for a pure water-supply with which the larger municipalities are now fairly well supplied, whereas the subject of drainage is only just beginning to attract attention and notices usually a lack of interest in hospitals, which are too often housed in miserable buildings with little or no accommodation for in-patients. The Magistrate of Mymensingh considers that, as an educative influence in local self-government, the municipal administration of the district may be said to show some promise, though judged by administrative standards progress is slow. The management of municipalities in the Bakarganj district is well spoken of, with the exception of Barisal.

There is little mentioned to distinguish the municipalities of the Chittagong Division for better or worse during the year under review. Progress with the scheme for water-supply in Chittagong has been hampered by the war. Erosion on the south of Noakhali deters the Commissioners from undertaking permanent works.

The Commissioner of the Rajshahi Division reports that with the exception of Darjeeling, Jalpaiguri and Dinajpur, municipalities at district headquarters compare unfavourably with those in the interior. Darjeeling and Kurseong have fully maintained their reputation for efficiency. The affairs of the Pabna Municipality which were in a precarious state last year are now in other hands, with what result it is too early to say. The Nator Municipality goes sensibly about its work, and Sherpur did well. Rampur-Boalia is noticeable for defective finances, laxity of executive supervision, and dishonesty among the collecting staff, while Sirajganj suffered from the retirement of Marwari merchants on the collapse of the jute trade.

The thanks of the Governor in Council are conveyed to the following gentlemen, whose services are reported to have been of special value to the municipalities in which they held office :—

Burdwan Division.

Maulvi Muhammad Yasin, Chairman, Burdwan Municipality.

N. G. A. Edgley, Esq., I.C.S., Chairman, Asansol Municipality.

Dr. J. J. A. Brachio, Chairman, Suri Municipality.

Babu Basanta Kumar Neogi, Chairman, Bankura Municipality.

„ Ganga Behari Ghosh, Vice-Chairman, Vishnupur Municipality.

Mr. L. Burrows, Chairman, and Babu Atul Krishna Mukharji, Vice-Chairman, Sonamukhi Municipality.

Babu Kalipada Hazra, Vice-Chairman, Babu Kshitish Chandra Dutta and Babu Ram Prosanna Mitra, Commissioners, Midnapore Municipality.

„ Durga Ram Bose, Chairman, and Babu Basanta Kumar Sarkar Vice-Chairman, Tamluk Municipality.

Rai Mohendra Chandra Mitra Bahadur, Chairman, and Babu Prosad Das Mullick, Vice-Chairman, Hooghly-Chinsura Municipality.

Babu Barada Prosad De, Chairman, Serampore Municipality.

Mr. W. D. B. Watt, Chairman, and Babu Bhut Nath Banarji, Vice-Chairman, Bhadreswar Municipality.

Dr. Amrita Lal Munshi, Chairman, Uttarpara Municipality.

Babu Naba Gopal Basu, Vice-Chairman, Arambagh Municipality.

Dr. Akhil Nath Pal, Chairman, and Babu Sasanka Sekhar Banarji Vice-Chairman, Bally Municipality.

Rai Mahendra Nath Bhattacharji Bahadur, Vice-Chairman, Howrah Municipality.

Presidency Division.

Rai Kripa Nath Dutt Bahadur, Chairman, Cossipore-Chitpur Municipality.

Maulvi Saiyid Mofakhar-ur Rahman, Vice-Chairman, Titagarh Municipality.

Rai Shyama Charan Bhattacharji Bahadur, Vice-Chairman, Bhatpara Municipality.

Rai Biswambhar Ray Bahadur, Chairman, Krishnagar Municipality.

Babu Pyari Mohan Sanyal, Vice-Chairman, Santipur Municipality.

„ Nagendra Nath Mukharji, Vice-Chairman, Ranaghat Municipality.

Raja Bijoy Sing Dudhoria, Chairman, Azimganj Municipality.

Babu Keshab Lal Ray Chaudhuri, Chairman, Jessore Municipality.

Rai Saheb Kunja Behari Chakravarty, Chairman, Khulna Municipality.

Dacca Division.

Nawab Khwaja Muhammad Yusuff, Khan Bahadur, Chairman, and Kazi Raizuddin Ahmad, Commissioner, Dacca Municipality.

Mr. R. J. Smith, Chairman, Naraingani Municipality.

Babu Nishi Kanta Ghosh, Chairman, Mymensingh Municipality.

Rai Charu Chandra Chaudhuri Bahadur, Chairman, Sherpur Municipality.

Babu Girish Chandra Chakravarty, Chairman, Kishoreganj Municipality.

„ Jadab Chandra Maitra, Vice-Chairman, Tangail Municipality.

„ Dinesh Chandra Guha, Chairman, Nalchiti Municipality.

„ Jogendra Nath Guha, Chairman, Jhalakati Municipality.

„ Satish Chandra Sen and Rai Satyendra Nath Ray Chaudhuri Bahadur, Commissioners, Pirojpur Municipality.

Maulvi Fazlal Karim, Vice-Chairman, Patuakhali Municipality.

Chittagong Division.

Major C. A. Gourlay, I.M.S., and Mr. E. A. Martin, Chairman, and Mr. A. F. Henderson, Secretary-Engineer of the Chittagong Municipality.

Babu Kailas Chandra Bhattacharji, B.A., Chairman, Babu Upendra Mohan Mitra, M.A., B.L., Vice-Chairman, and Babu Kailas Chandra Das, Commissioner of the Comilla Municipality.

„ Basanta Kumar Ghosh, Vice-Chairman of the Chandpur Municipality.

„ Bhabadev Bhattacharji, Chairman of the Brahmanbaria Municipality.

Maulvi Safarali, Chairman of the Noakhali Municipality.

Rajshahi Division.

Babu Jogendra Chandra Chakravarty, Chairman of the Dinajpur Municipality.

„ Bepin Behari Ghose, Chairman, English Bazar Municipality.

Maulvi Muhammad Attaruddin, Chairman, Nawabganj Municipality.

Mr. A. A. Patterson, Chairman of the Kurseong Municipality.

Maulvi Sheikh Hamidullah, Vice-Chairman of the Nator Municipality.

Babu Tarakeswar Chakravarty, Vice-Chairman of the Dinajpur Municipality.

By order of the Governor in Council,

K. C. DE,
Offg. Secy. to the Govt. of Bengal.

Circular No. 6M.

COPY forwarded to all Commissioners of Divisions for information.

Copies of the Resolution required for district and subdivisional officers and for municipalities will be supplied direct to each district officer for distribution.

Circular No. 7M.

COPY with a copy of the above circular forwarded to all district officers for information and guidance. Additional copies are supplied for distribution to subdivisional officers and Municipal Commissioners.

Circular No. 8M.

COPY forwarded to all departments of this Government for information.

Nos. 219—23M.

COPY forwarded to Accountant-General, Bengal, Director of Public Instruction, Bengal, Surgeon-General with the Government of Bengal, Secretary, Sanitary Board, Bengal, and Inspector-General of Police, Bengal, for information.

No. 224M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

By order of the Governor in Council,

C. W. GURNER,
Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 20th January 1916.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1914-15.

FORM No. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1915.*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
BURDWAN DIVISION.																	
	1	Burdwan ...	Act III (B. C.) of 1884.	35,921	2	5	15	22	2	20	3	19	30	...	21·6	58·0	54·6
	2	Kalna		8,603	...	5	10	15	...	15	...	15	30	2	...	48·0	48·0
	3	Katwa		6,904	...	4	8	12	1	11	...	12	16	...	18·7	47·1	44·7
	4	Dainhat		5,342	...	4	8	(a)12	...	12	...	12	12	...	...	45·1	45·1
	5	Raniganj ...		15,497	...	4	8	12	...	12	3	9	17	...	...	52·4	52·4
	6	Asansol		21,919	7	5	...	12	7	5	7	5	13	...	68·1	66·1	67·3
			Total ...	94,186	9	27	49	85	10	75	13	72	118	2	...	...	...
Birbhum	7	Suri	Act III (B.C.) of 1884.	9,131	3	2	11	16	3	13	1	15	14	2	50	35·7	38·3
Bankura	8	Bankura ...	Act III (B. C.) of 1884.	23,453	3	2	10	15	4	11	3	12	21	...	59·5	62·3	61·6
	9	Vishnupur ...		20,478	1	3	8	12	1	11	...	12	25	2	40·0	54·1	53·0
	10	Sonamukhi ...		13,275	1	3	6	10	2	8	1	9	16	...	87·5	41·4	50·6
			Total ...	57,206	5	8	24	37	7	30	4	33	62	2	...	...	...
Midnapore ...	11	M'dnapore ...	Act III (B. C.) of 1884.	32,740	2	4	12	18	3	15	1	17	15	...	28·8	58·2	53·3
	12	Tamluk		8,048	1	3	8	12	3	9	...	12	19	...	57·6	69·0	69·2
	13	Ghatal		12,064	1	4	10	15	2	13	...	15	24	3	39·5	44·5	43·8
	14	Chandrakona ...		8,121	...	5	7	12	...	12	...	12	37	7	...	42·7	42·7
	15	Ramjibanpur ...		8,481	...	3	6	9	...	9	...	9	16	...	...	54·1	54·1
	16	Khirpai		4,605	...	3	6	9	...	9	...	9	17	...	...	62·7	62·7
	17	Kharar		8,839	1	5	10	16	1	15	...	16	15	1	73·3	50·6	52·08
			Total ...	82,898	5	27	59	91	9	82	1	90	143	11	...	...	...
Hooghly	18	Hooghly-Chinsura	Act III (B. C.) of 1884.	28,916	2	4	12	18		15	2	16	37	...	49·5	67·9	64·7
	19	Serampore ...		49,594	1	5	12	18	3	17	4	14	23	4	17·3	52·1	50·2
	20	Uttarpara ...		7,373	...	4	8	12	1	12	...	12	16	...	...	50·	50·0
	21	Baidyabati ...		20,516	...	4	8	12	...	12	1	11	32	1	...	50·	50·0
	22	Bhadreswar ...		24,353	...	4	8	12	...	12	3	9	27	1	...	51·8	51·8
	23	Kotrung		6,574	...	3	6	9	...	9	...	9	20	1	...	72·8	72·8
	24	Bansberia ...		6,108	...	3	6	9	...	9	...	9	21	...	...	66·6	66·6
	25	Arambagh ...		8,048	2	2	8	12	3	9	...	12	17	...	78·4	70·5	72·5
			Total ...	151,482	5	29	68	102	7	95	10	92	193	7	...	...	...
Howrah	26	Howrah	Act III (B. C.) of 1884.	179,006	5	5	20	30	5	25	7	23	27	...	52·5	50·9	51·2
	27	Bally		22,394	...	7	14	21	...	21	5	16	24	3	...	49·3	49·3
			Total ...	201,400	5	12	34	51	5	46	12	39	51	3	...	...	...
			Divisional Total ...	596,363	32	105	245	382	41	341	41	341	581	27	...	...	...
PRESIDENCY DIVISION.																	
24-Parganas ...	28	Cossipore-Chitpur	Act III (B.C.) of 1884, as amended.	47,012	...	4	8	12	2	10	2	10	23	3	94·0	65·0	71·6
	29	Maniktala ...		53,675	...	4	8	12	2	10	1	11	10	...	65·0	69·0	68·3
	30	Baranagar ...		25,889	...	4	9	13	...	13	2	11	28	4	...	42·0	42·0
	31	Kamarhati ...		18,004	...	4	8	12	1	11	2	10	(b)12	...	50·0	54·5	54·1
	32	South Suburban		28,033	...	3	7	10	1	9	...	10	18	...	88·8	71·6	73·3
	33	Tollyganj ...		18,626	...	3	6	9	1	8	1	8	26	1	96·1	56·2	60·6
	34	Garden Reach ...		45,295	...	12	...	12	2	10	5	7	14	...	67·8	71·4	70·8
	35	Rajpur ...		11,609	...	6	12	18	4	14	...	18	19	...	88·1	74·0	77·4
	36	Baruipur ...		5,376	...	3	6	9	1	8	...	9	17	...	70·6	62·5	63·4
	37	Jainagar ...		9,247	1	3	8	12	1	11	...	12	25	2	55·0	36·0	56·0
	38	South Dum-Dum		12,852	...	3	6	9	...	9	1	8	12	...	...	60·1	60·1
	39	North Dum-Dum		5,046	...	3	6	9	1	8	...	9	12	2	...	50·9	50·9
	40	South Barrackpore.		11,849	...	4	8	12	3	9	...	12	14	...	76·1	74·6	75·0
	41	Panihati ...		11,118	...	3	7	10	2	8	...	10	10	...	75·0	62·8	59·0
	42	Titagarh ...		45,159	...	10	...	10	1	9	6	4	16	...	50·0	63·1	61·8
	43	North Barrackpore.		16,105	...	5	10	15	1	14	2	13	10	1	30·0	62·1	60·0
	44	Garulia		11,582	...	10	...	10	1	9	3	7	12	...	95·8	56·2	64·1
	45	Barasat ...		8,794	...	6	12	18	2	16	...	18	27	5	53·09	24·4	29·2
	46	Naihati ...		18,218	...	3	6	9	3	6	2	7	12	...	94·4	38·8	57·4
	47	Halisahar ...		13,434	...	4	8	12	5	7	3	9	13	...	32·7	27·5	60·2
	48	Bhatpara ...		50,426	...	15	...	15	1	14	8	7	19	...	21·05	65·4	62·4
	49	Gobordanga ...		5,072	...	3	6	9	...	9	...	9	13	...	...	67·5	67·5
	50	Basirhat ...		18,332	...	5	10	15	...	15	...	15	24	3	...	39·8	39·8
	51	Baduria ...		13,685	1	3	8	12	1	11	...	12	22	5	11·1	64·7	70·6
	52	Taki ...		5,203	...	3	6	9	1	8	...	9	14	1	42·8	56·2	54·7
	53	Budge-Budge ...		17,982	1	8	...	9	1	8	4	5	17	...	·29	67·3	63·3
			Total ...	527,723	3	134	165	302	38	264	42	260	439	27	...	...	...
Nadia ...	54	Krishnagar ...	Act III (B.C.) of 1884, as amended.	23,475	4	3	14	21	4	17	1	20	19	...	51·3	52·6	52·0
	55	Santipur ...		26,703	...	5	10	15	1	14	...	15	24	...	66·6	66·4	66·4
	56	Ranaghat ...		9,850	2	4	12	18	2	16	...	18	18	3	25·0	42·3	40·4
	57	Nadia ...		12,480	1	3	8	12	1	11	...	12	16	...	68·7	56·2	57·2
	58	Kushtia ...		6,291	...	4	8	12	...	12	1	11	16	2	...	52·08	52·0
	59	Kumarkhali ...		3,769	...	5	10	15	...	15	...		21	2	...	47·9	47·9
	60	Meherpur ...		5,961	...	3	6	9	...	9	...	9	10	...	...	60·0	46·6
	61	Birnagar ...		2,554	...	4	8	12	...	12	...	12	12	...	...	50·0	50·0
	62	Chakdah ...		4,931	1	4	8	13	2	11	...	13	20	3	72·5	44·5	48·8
			Total ...	96,114	8	35	84	127	10	117	2	125	156	10	...	...	...

(a) Excluding the *ex officio* Chairman.
(b) Including Sub-Committee's meeting.

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1915*—continued.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjournod.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*concluded.*																	
Murshidabad ...	63	Berhampore ...	Act III (B.C.) of 1884, as amended.	26,142	2	6	17	25	5	20	4	21	23	2	35·	43·1	41·5
	64	Murshidabad ...		12,669	...	5	10	15	1	14	1	14	19	8	5·2	59·7	56·1
	65	Azimganj ...		12,327	...	5	10	15	...	15	...	15	21	1	...	57·3	57·3
	66	Jangipur ...		11,408	...	6	12	18	...	18	...	18	18	5	...	38·	38·0
	67	Kandi ...		12,638	1	5	7	11	1	10	...	11	18	...	94·4	58·3	61·6
	68	Dhulian ...		8,298	...	9	...	9	...	9	...	9	20	3	...	52·7	52·7
			Total ...	83,482	3	34	56	93	7	86	5	88	119	19	...	...	...
Jessore ...	69	Jessore ...	Act III (B.C.) of 1884, as amended.	8,911	2	4	12	18	3	15	...	18	33	5	36·3	51·3	48·9
	70	Kotchandpur ...		8,077	...	5	5	10	2	8	1	9	12	1	87·5	57·2	65·3
	71	Maheshpur ...		4,215	1	5	10	16	1	15	...	16	22	4	13·6	62·1	59·0
			Total ...	21,203	3	14	27	44	6	38	1	43	67	10	...	...	...
Khulna ...	72	Khulna ...	Act III (B.C.) of 1884, as amended.	12,992	2	3	10	15	3	12	...	15	22	2	45·4	51·8	50·6
	73	Satkhira ...		10,866	...	4	8	12	...	12	...	12	15	...	...	65·0	65·0
	74	Debhatta ...		5,296	...	4	8	12	...	12	...	12	19	5	...	43·0	43·0
			Total ...	29,155	2	11	26	39	3	36	...	39	56	7	...	...	...
			Divisional Total ...	757,677	19	228	358	605	64	541	50	555	837	73	...	...	...
DACCA DIVISION.																	
Dacca	75	Dacca	Act III (B.C.) of 1884.	108,152	4	3	14	21	3	18	4	17	16	...	10·9	65·4	55·0
	76	Narayanganj ...		27,876	...	4	8	12	...	12	4	8	26	...	...	60·2	60·2
			Total ...	136,028	4	7	22	33	3	30	8	25	42	...	...	...	...
Mymensingh ...	77	Mymensingh ...	Act III (B.C.) of 1884.	19,853	3	3	12	18	3	15	3	15	19	3	35·0	58·2	54·3
	78	Muktagacha ...		6,555	...	3	6	9	...	9	...	9	24	2	...	44·9	44·9
	79	Jamalpur ...		21,109	1	4	10	15	3	12	1	14	17	3	63·6	41·6	47·0
	80	Sherpur		15,591	...	4	8	12	1	11	...	12	27	2	48·0	46·1	46·3
	81	Kishoreganj ...		18,026	1	4	10	15	4	14	...	15	18	2	11·1	41·6	39·6
	82	Bazitpur ...		10,833		3	6	9	1	8	...	9	20	3	....	45·5	45·5
	83	Netrokona ...		13,740	3	13	...	16	5	11	1	15	28	...	55·7	59·0	57·3
	84	Tangail		16,362	3	2	10	15	4	11	1	14	33	3	52·2	43·6	46·0
			Total ...	122,069	11	36	62	109	18	91	6	103	186	18	...	...	...
Faridpur	85	Faridpur ...	Act III (B.C.) of 1884.	13,131	2	4	12	18	2	16	2	16	22	...	13·6	56·3	51·5
	86	Madaripur ...		19,073	...	4	8	12	...	12	...	12	16	...	...	56·7	56·7
			Total ...	32,204	2	8	20	30	2	28	2	28	38	...	...	...	...
Bakarganj ...	87	Barisal	Act III (B.C.) of 1884.	23,473	1	4	10	15	1	14	2	13	14	...	35·0	47·8	46·6
	88	Nalchiti		1,953	3	6	...	9	2	7	...	9	31	...	86·0	38·9	49·3
	89	Jhalakati ...		5,979	1	8	...	9	3	6	...	9	41	...	68·2	61·3	74·6
	90	Pirojpur ...		11,996	1	10	...	11	1	10	...	11	29	2	79·3	54·8	57·0
	91	Patuakhali ...		6,217	1	9	...	10	1	9	1	9	12	...	91·6	77·7	59·1
			Total ...	48,618	7	37	10	54	8	46	3	51	117	2	...	...	...
			Divisional Total ...	338,919	24	88	134	226	31	195	19	207	383	20	...	...	...
CHITTAGONG DIVISION.																	
Chittagong ...	92	Chittagong ...		28,766	2	4	12	18	2	16	2	16	19	...	44·7	72·3	69·29
	93	Cox's Bazar ...		4,378	3	10	...	13	3	10	...	13	12	...	56·6	59·6	69·44
			Total ...	33,144	5	14	12	31	5	26	2	29	31	...	...	...	...
Tippera	94	Comilla	Act III of 1884.	22,692	1	6	12	(a)19	1	18	2	17	16	...	12·5	62·5	59·8
	95	Brahmanbaria ...		22,295	...	4	8	12	...	12	1	11	16	...	...	58·3	58·3
	96	Chandpur ...		12,717	1	2	6	9	1	8	2	7	18	...	100	62·5	66·6
			Total ...	57,704	2	12	26	40	2	38	5	35	50	...	...	...	...
Noakhali	97	Noakhali ...		7,009	2	2	8	12	5	7	...	12	14	...	44·2	68·3	58·3
			Divisional Total ...	97,857	9	28	46	83	12	71	7	76	95	...	...	...	...

(a) Includes the Chairman appointed by Government.

FORM No. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1915*—concluded.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal-limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	Act III (B.C.) of 1884.	23,406	2	5	14	21	7	14	3	18	31	4	50·0	57·0	53·7
	99	Natore		8,251	1	5	12	18	2	16	...	18	19	...	57·9	55·8	55·8
			Total ...	31,657	3	10	26	39	9	30	3	36	50	1	...	...	...
Dinajpur	100	Dinajpur ...	Act III (B. C.) of 1884	15,945	1	4	10	15	3	12	...	15	16	8	39·5	34·9	35·8
Jalpaiguri	101	Jalpaiguri ...	Act III (B. C.) of 1884	11,469	3	3	10	16	4	12	3	13	14	2	60·7	39·3	44·6
Rangpur	102	Rangpur ...	Act III (B. C.) of 1884	16,429	1	5	12	18	1	17	1	17	22	5	22·7	26·5	27·7
Bogra	103	Bogra	Act III (B. C.) of 1884.	9,113	3	2	10	15	3	12	...	15	18	1	51·8	46·7	47·7
	104	Sherpur		4,088	...	4	8	12	1	11	...	12	23	3	21·7	39·5	38·04
			Total ...	13,201	3	6	18	27	4	23	1	27	41	4	...	...	...
Pabna	105	Pabna	Act III (B. C.) of 1884.	19,274	2	4	12	18	3	15	...	18	11	2	44·4	43·0	43·2
	106	Serajganj ...		24,777	...	6	12	18	...	18	...	18	23	1	...	43·2	43·2
			Total ...	44,051	2	10	24	36	3	33	...	36	34	3	...	...	...
Malda	107	English Bazar ...	Act III (B. C.) of 1884.	14,322	3	3	12	18	3	15	...	18	21	2	64·2	56·2	57·1
	108	Old Malda ...		3,750	2	2	8	12	2	10	...	12	12	1	16·6	53·3	47·2
	109	Nawabganj ...		11,956	...	12	...	12	...	12	...	12	18	3	66·6	60·4	50·5
			Total ...	30,028	5	17	20	42	5	37	...	42	51	6	...	...	...
Darjeeling ...	110	Darjeeling ...	Act III (B. C.) of 1884.	19,005	5	20	...	25	5	20	19	6	19	...	49·6	45·6	46·5
	111	Kurseong ...		5,574	3	6	3	12	3	9	7	5	16	2	52·1	66·2	62·5
			Total ...	24,579	8	26	3	37	8	29	26	11	35	2	...	...	...
			Divisional Total ...	187,359	26	81	123	230	37	193	33	197	263	31	...	...	...
			GRAND TOTAL ...	1,978,115	110	530	886	1,526	185	1,341	150	1,376	2,159	151	...	...	...
			GRAND TOTAL FOR 1913-14 ...	1,978,115	106	531	887	1,526	190	1,336	161	1,365	2,174	134	...	...	...

FORM No. II.

STATEMENT SHOWING THE INCOME

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1914-15.

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES. (i)—Octroi. Class I (Articles of food or drink for men or animals.) (a)	Class II (Animals for slaughter.) (b)	Class III (Fuel, lighting and washing.) (c)	Class IV (Building materials.) (d)	Class V (Drugs, gums and spices.) (e)	Class VI (Tobacco.) (f)	Class VII (Cloth.) (g)	Class VIII (Metals.) (h)	Composition for octroi. (i)	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		BURDWAN DIVISION.	Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	41,974	...	...	...	...	...	...	...	...	...	...	39,113	8,873	1,876	6,050	36,628	...
	2	Kalna	3,434	...	...	...	...	...	...	...	...	...	...	460	4,797	332	...	...	...
	3	Katwa	46,545	...	...	...	...	...	...	...	...	...	...	189	1,567	207	...	...	...
	4	Daihat	1,570	...	...	...	...	...	...	...	...	...	...	9	540	...	...	...	...
	5	Raniganj	2,573	...	...	...	...	...	...	...	...	...	...	14,020	1,329	641	...	...	...
	6	Asansol	7,975	...	...	...	...	...	...	...	...	...	...	28,859	1,450	498	...	...	...
		Total ...	1,04,071	...	...	...	...	...	...	...	...	...	...	82,650	18,556	3,554	6,050	36,628	...
Birbhum	7	Suri	5,558	...	...	...	...	...	...	...	...	...	...	1,510	1,171	965	...	...	...
Bankura	8	Bankura	51,682	...	...	...	...	...	...	...	...	...	...	2,042	3,090	117	...	...	...
	9	Vishnupur	2,008	...	...	...	...	...	...	...	...	...	...	272	985	20	...	...	...
	10	Sonamukhi ...	2,416	...	...	...	...	...	...	...	...	...	...	149	1,193	164	...	...	...
		Total ...	56,106	...	...	...	...	...	...	...	...	...	...	2,463	5,268	301	...	...	...
Midnapore	11	Midnapore	13,431	...	...	...	...	...	...	...	...	...	...	28,102	5,218	478	...	...	...
	12	Tamluk	1,005	...	...	...	...	...	...	...	...	...	...	636	336	56	112	...	...
	13	Ghatal	11,568	...	...	...	...	...	...	...	...	...	...	323	2,320	142	34	...	...
	14	Chandrakona ...	(a) 1,060	...	...	...	...	...	...	...	...	...	...	62	1,767	...	...	...	...
	15	Ramjibanpur ...	1,104	...	...	...	...	...	...	...	...	...	...	35	2,462	...	...	...	...
	16	Khirpai	1,311	...	...	...	...	...	...	...	...	...	...	33	1,132	...	...	...	...
	17	Kharar	(a) 5,547	...	...	...	...	...	...	...	...	...	...	2	3,492	...	...	...	...
		Total ...	35,026	...	...	...	...	...	...	...	...	...	...	29,193	16,727	676	146	...	...
Hooghly	18	Hooghly-Chinsura	3,212	...	...	...	...	...	...	...	...	...	...	32,236	4,816	823	4,215	13,781	...
	19	Serampore	50,996	...	...	...	...	...	...	...	...	...	...	38,153	1,863	1,141	8,151	17,081	...
	20	Uttarpara	16,194	...	...	...	...	...	...	...	...	...	...	9,694	1,143	280	1,500	...	...
	21	Baidyabati ...	4,431	...	...	...	...	...	...	...	...	...	...	12,090	4,807	1,222	312	...	...
	22	Bhadreswar ...	45,934	...	...	...	...	...	...	...	...	...	...	18,376	1,054	615	...	...	...
	23	Kotrang	4,062	...	...	...	...	...	...	...	...	...	...	3,716	238	3,017	...	...	...
	24	Bansberia	2,108	...	...	...	...	...	...	...	...	...	...	632	188	321	...	...	...
	25	Arambagh	720	...	...	...	...	...	...	...	...	...	...	674	1,043	134	...	...	...
		Total ...	1,27,657	...	...	...	...	...	...	...	...	...	...	1,15,571	15,149	7,553	14,178	30,862	...
Howrah	26	Howrah	3,65,856	...	...	...	...	...	...	...	...	...	...	3,30,390	17,581	23,744	...	2,46,655	1,10,424
	27	Bally	5,037	...	...	...	...	...	...	...	...	...	...	24,302	962	1,102	787	...	...
		Total ...	3,70,893	...	...	...	...	...	...	...	...	...	...	3,54,692	18,543	24,846	787	2,46,655	1,10,424
		Divisional Total ...	6,99,311	...	...	...	...	...	...	...	...	...	...	5,86,079	75,414	37,195	21,161	3,14,145	1,10,424
		PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	38,241	...	...	...	...	...	...	...	...	...	...	1,48,543	3,756	740	...	77,478	57,170
	29	Maniktala ...	35,696	...	...	...	...	...	...	...	...	...	...	56,977	10,655	3,733	...	39,907	4,500
	30	Baranagar ...	12,578	...	...	...	...	...	...	...	...	...	...	32,381	1,751	662	850	...	...
	31	Kamarhati ...	1,276	...	...	...	...	...	...	...	...	...	...	12,471	384	416	...	...	...
	32	South Suburban	3,953	...	...	...	...	...	...	...	...	...	...	20,609	1,804	4,612	...	3,850	...
	33	Tollyganj ...	7,529	...	...	...	...	...	...	...	...	...	...	14,672	1,816	2,979	...	5,816	...
	34	Garden Reach ...	59,918	...	...	...	...	...	...	...	...	...	...	48,181	2,483	1,790	...	18,388	...
	35	Rajpur ...	2,036	...	...	...	...	...	...	...	...	...	...	109	1,122	209	...	...	...
	36	Baruipur ...	2,292	...	...	...	...	...	...	...	...	...	...	276	1,038	60	...	...	...
	37	Jainagar ...	4,581	...	...	...	...	...	...	...	...	...	...	82	1,096	95	...	...	...
	38	South Dum-Dum	24,039	...	...	...	...	...	...	...	...	...	...	11,246	2,036	427	...	3,260	...
	39	North Dum-Dum	887	...	...	...	...	...	...	...	...	...	...	65	2,544	6	...	...	...
	40	South Barrackpore	1,280	...	...	...	...	...	...	...	...	...	...	2,571	943	399	...	...	...
	41	Panihati ...	4,057	...	...	...	...	...	...	...	...	...	...	384	582	56	...	...	...
	42	Titagarh ...	21,221	...	...	...	...	...	...	...	...	...	...	29,387	1,120	575	...	...	...
	43	North Barrackpore	2,755	...	...	...	...	...	...	...	...	...	...	420	671	671	313	...	...
	44	Garulia ...	15,846	...	...	...	...	...	...	...	...	...	...	7,236	180	360	...	...	...
	45	Barasat ...	(a) 2,693	...	...	...	...	...	...	...	...	...	...	1,153	4,931	39	...	...	...
	46	Naihati ...	24,620	...	...	...	...	...	...	...	...	...	...	1,053	625	258	1,910	...	...
	47	Halisahar ...	3,633	...	...	...	...	...	...	...	...	...	...	...	554	60	240	...	...
	48	Bhatpara ...	44,788	...	...	...	...	...	...	...	...	...	...	29,160	795	2,876	1,320	...	...
	49	Gobordanga ...	3,624	...	...	...	...	...	...	...	...	...	...	122	358	40	...	...	...
	50	Basirhât ...	898	...	...	...	...	...	...	...	...	...	...	770	916	221	...	...	...
	51	Raduria ...	1,018	...	...	...	...	...	...	...	...	...	...	...	1,081	6	...	...	...
	52	Taki	483	...	...	...	...	...	...	...	...	...	...	92	115	...	...	...	...
	53	Budge-Budge ...	4,810	...	...	...	...	...	...	...	...	...	...	33,502	370	161	...	...	...
		Total ...	3,24,751	...	...	...	...	...	...	...	...	...	...	4,51,462	43,706	21,451	4,633	1,49,199	61,670

(a) Revised figures.

in the Bengal Presidency during the year ending 31st March 1915.

				(II)—Realizations under Special Acts.							Revenue derived from Municipal property and powers apart from Taxation.									
Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrims-tax, etc., in as many columns as may be necessary).		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.									From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	R.	Rs.	Rs.	Rs.	Rs.	Rs.
16,747	...	55	1,09,342	559	467	...	...	...	...	...	1,026	3,482	64	398	8,098	...	1,214	...	1,083	603	85
4,128	4,841	191	14,749	123	82	8	...	40	...	...	253	172	83	18	...	...	...	...	1,642	...	2
2,312	6,240	5	10,550	310	...	...	...	...	...	...	310	...	410	75	...	29	15	...	2,775	...	...
632	2,704	11	3,893	600	...	...	...	...	...	...	600	207	2	...	...	...	...	...	840	...	...
2,993	...	37	19,020	598	69	1	...	...	...	...	668	79	1	...	...	...	75	...	...	109	...
13,690	...	17	44,514	577	151	12	...	...	...	...	740	20	...	...		...	2,062	...	...	...	15
40,552	13,785	316	2,02,071	2,767	769	21	...	40	...	...	3,597	3,960	560	491	8,098	29	3,366	...	6,340	712	100
5,743	6,727	140	15,556	596	153	9	...	...	...	...	758	100	23	306	...	...	1,225	...	...	...	...
3,843	9,100	23	18,215	279	91	7	...	108	...	25	510	93	...	67	...	176	2,033	...	...	115	...
2,650	7,435	29	11,421	242	...	5	...	...	...	10	257	1,030	...	36	...	1,304	...	...	7	5	...
...	5,677	63	7,246	160	...	...	...	...	...	70	230	51	...	5	...	...	...	...	...	...	...
6,493	22,242	115	36,882	681	91	12	...	108	...	105	997	1,174	...	108	...	1,480	2,033	...	7	120	...
23,220	...	271	57,239	984	479	22	...	...	...	...	1,485	789	4	24	17,156	2,099	727	...	244	...	75
3,227	4,311	246	8,924	57	...	31	...	...	...	...	88	80	116	8	...	40	2,759	...	...	...	...
...	5,870	150	8,839	96	...	2	...	...	...	...	98	813	1	...	...	...	...	...	...	...	...
...	1,815	54	3,698	105	...	...	...	...	...	...	105	630	136	...	...	...	...	...	...	...	...
...	2,198	30	4,725	92	...	...	...	6	...	...	98	4	...	...	...	...	...	...	...	...	...
...	1,645	...	2,810	110	...	4	...	...	...	...	114	95	7	...	...	...	...	...	...	...	...
...	3,062	163	6,716	153	...	1	...	...	...	...	154	159	...	...	...	...	...	...	...	...	...
26,447	18,901	911	93,001	1,597	479	60	...	6	...	...	2,142	2,570	264	32	17,156	2,139	3,486	...	244	...	75
17,151	...	414	73,436	548	372	35	...	30	...	...	985	184	229	...	...	...	...	...	...	...	...
26,876	...	91	93,356	773	276	62	...	34	...	...	1,145	848	28	...	20	17	3,000	...	...	28	34
5,424	...	108	18,149	93	124	4	...	...	...	...	221	86	...	...	...	...	...	...	...	...	...
7,683	...	34	26,148	223	23	23	...	...	...	...	269	136	118	...	...	...	51	...	610	...	...
8,725	657	52	29,476	381	50	6	...	...	...	...	437	43	156	2,077	...	5	100	...	188	...	33
1,430	...	10	8,411	77	...	4	...	...	...	...	81	...	5	6	...	...	...	...	...	...	6
...	3,876	22	5,039	101	...	9	...	...	...	...	110	...	...	...	...	...	...	...	3,585	...	...
1,345	2,959	43	6,198	110	14	...	...	...	15	...	139	407	...	...	...	...	...	...	...	...	...
88,634	7,492	774	2,60,213	2,306	859	143	...	64	15	...	3,387	1,706	536	2,083	20	22	3,151	...	4,383	28	79
2,06,586	...	234	9,35,614	1,309	1,424	55	12,448	5	...	...	15,241	4,752	7,900	...	...	...	18,794	6,994	...	1,157	22,288
12,294	...	70	39,517	252	21	10	...	...	...	...	283	163	261	93	...	...	...	...	50	...	...
2,18,880	...	304	9,75,131	1,561	1,445	65	12,448	5	...	...	15,524	4,915	8,161	93	...	...	18,794	6,994	50	1,157	22,288
3,66,729	69,147	2,560	15,82,854	9,508	3,796	310	12,448	223	15	105	26,405	14,425	9,544	3,113	25,274	3,670	32,055	6,994	11,024	2,017	22,542
63,984	...	994	3,52,665	1,323	243	31	23,531	8	...	...	25,136	4,098	6	4,447	...	...	125	...	475	...	419
31,036	...	1,241	1,48,019	1,081	2,210	25	3,401	...	...	...	6,717	600	...	6,023	...	...	75	...	...	...	...
28,062	...	180	63,886	503	225	9	...	...	...	...	737	2,950	108	48	...	...	100	...	138	...	36
8,672	...	82	22,025	537	11	5	...	...	...	...	553	159	15	14	...	...	146	...	50	...	1,083
6,858	...	41	37,774	194	113	41	...	...	...	...	348	129	36	...	...	...	...	...	2,355	...	360
4,811	...	189	30,283	227	312	25	...	...	...	...	564	849	17	1,578	...	...	241	125	...	...	...
21,534	...	1,620	94,496	315	420	32	2,988	...	...	...	3,755	191	10	...	...	...	70	...	63	...	...
1,981	5,516	62	8,999	48	110	7	...	...	...	...	165	265	137	66	...	...	25	...	...	...	...
1,907	3,733	86	7,100	60	74	6	...	...	...	3	143	18	28	...	...	...	25	...	160	...	...
1,413	3,251	24	5,961	79	34	17	...	...	...	...	130	188	...	...	...	...	...	...	113	...	2
4,640	564	67	22,240	391	154	3	...	...	...	...	548	45	...	...	...	...	101	...	...	9	330
504	1,813	...	4,932	194	57	2	...	...	...	...	253	5	...	...	...	...	...	...	...	...	...
5,054	4,249	13	13,229	323	150	8	...	...	...	...	481	65	...	...	...	...	...	...	564	...	...
3,680	5,717	4	10,423	321	36	4	...	...	...	...	361	64	21	168	...	...	75	...	531	...	2
22,375	...	39	53,496	56	95	1	...	...	...	...	152	468	10	...	...	...	832	...	876	496	...
5,185	6,053	1	13,314	423	163	5	...	...	...	...	591	112	...	138	...	...	112	...	60	...	300
6,549	...	36	14,361	141	...	1	...	...	...	...	142	631	40	83	...	...	25	...	108	...	...
1,530	3,110	49	10,812	227	63	17	...	...	...	...	307	120	122	14	...	...	631	...	...	...	15
5,319	11,046	6	20,217	392	77	9	...	...	...	...	478	496	20	...	...	...	...	...	...	...	...
3,451	4,577	20	8,902	300	20	8	...	...	...	...	328	93	49	...	...	...	1,204	...	...	...	...
12,935	...	74	47,160	1,134	...	15	...	...	...	...	1,149	115	40	1,040	...	...	106	...	330	42	1,233
...	3,414	7	3,941	96	...	13	...	...	...	...	109	...	20	...	...	...	...	...	...	...	...
1,194	4,491	63	7,655	80	...	35	...	...	...	...	115	12	22	...	...	...	38	...	...	...	...
229	3,754	7	5,057	191	...	11	...	...	...	...	202	21	...	...	...	...	9	...	...	...	...
...	2,689	31	2,927	26	...	13	...	...	...	...	39	40	...	...	...	...	5	...	...	...	
5,944	...	83	40,060	91	28	45	...	...	...	...	164	348	88	1,810	...	...	75	...	55	...	...
2,48,817	63,977	5,019	10,49,934	8,753	4,595	388	29,920	8	...	3	43,667	12,082	789	15,429	...	...	4,014	125	5,898	547	3 754

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*					GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
BURDWAN DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	593	...	...	628	...	16,248	15,400	3,330	...	...	...	...	...	...	...	18,730
	2	Kalna	121	70	...	...	...	2,108	...	...	...	...	...	...	...	...	...	...
	3	Katwa	427	...	...	...	...	3,731	...	...	822	...	...	500	...	...	264	1,586
	4	Dainhat	41	...	...	...	...	1,090	...	...	100	...	...	300	...	...	92	492
	5	Raniganj	174	...	...	...	...	438	300	...	30	...	...	200	3,600	...	417	4,547
	6	Asansol	680	...	...	...	...	2,776	...	...	3,547	...	...	750	...	...	973	5,270
		Total	2,036	70	...	628	...	26,390	15,700	3,330	4,499	...	...	1,750	3,600	...	1,746	30,625
Birbhum	7	Suri	120	...	...	7	...	1,781	...	...	9,166	...	...	1,000	...	...	1,091	11,257
Bankura	8	Bankura	544	...	...	...	...	3,028	...	...	5,768	...	...	1,100	...	...	3,359	10,227
	9	Vishnupur	347	...	...	...	...	2,729	...	...	89	...	...	1,021	200	...	110	1,420
	10	Sonamukhi	284	...	...	...	...	340	267	...	1,810	...	...	340	...	...	76	2,493
		Total	1,175	...	...	...	...	6,097	267	...	7,667	...	...	2,461	200	...	3,545	14,140
Midnapore	11	Midnapore	293	...	1,849	1,429	...	26,689	5,000	13,660	14,939	...	4,372	3,000	25	294	751	32,041
	12	Tamluk	50	...	...	...	...	3,053	...	...	704	...	...	300	2,100	...	331	3,436
	13	Ghatal	87	30	...	...	...	931	...	...	470	...	...	5,382	..	...	1,075	6,927
	14	Chandrakona	27	...	...	...	...	793	...	...	...	...	...	194	...	...	63	257
	15	Ramjibanpur	129	52	...	...	...	485	...	...	300	...	...	716	...	...	199	1,215
	16	Khirpai	90	...	...	...	...	192	...	...	400	1,000	...	180	...	...	50	1,630
	17	Kharar	20	...	...	...		179	...	...	...	...	...	240	...	...	132	372
		Total	626	82	1,849	1,429	...	30,022	5,000	13,660	16,814	1,000	4,372	10,012	2,125	294	2,604	55,881
Hooghly	18	Hooghly-Chinsura	750	...	...	...	...	1,763	53,500	...	...	...	...	...	7,732	...	...	61,232
	19	Serampore	797	...	...	...	...	4,772	250	...	521	...	...	1,868	5,880	...	2,444	10,963
	20	Uttarpara	194	...	...	...	...	282	44,815	...	...	..	...	...	...	...	...	44,815
	21	Baidyabati	369	85	...	...	...	1,369	...	...	...	...	...	...	...	...	...	...
	22	Bhadreswar	901	1,059	...	...	...	4,568	4,000	...	...	...	...	180	...	...	530	4,710
	23	Kotrung	62	...	...	...	...	79	..	...	...	12	...	...	...	..	...	12
	24	Bansberia	171	...	...	...	...	3,756	...	...	...	...	...	...	209	...	...	209
	25	Arambagh	73	...	...	...	...	480	...	...	985	...	...	700	...	...	328	2,013
		Total	5,317	1,144	...	...	...	16,469	1,02,565	...	1,506	12	...	2,748	13,821	...	3,302	1,23,954
Howrah	26	Howrah	12,695	16,906	...	...	...	91,486	...	...	...	760	...	...	...	...	...	760
	27	Bally	181	...	...	...	...	748	300	...	...	...	...	...	...	...	...	300
		Total	12,876	16,906	...	...	...	92,234	300	...	...	760	...	...	...	...	...	1,060
		Divisional Total	20,220	18,202	1,849	2,064	...	1,72,993	1,23,832	16,990	39,652	1,772	4,372	17,971	19,746	294	12,288	2,36,947
PRESIDENCY DIVISION—*contd.*																		
24-Parganas	28	Cossipore-Chitpur	2,092	...	...	...	...	11,662	2,760	...	560	700	...	...	...	...	...	4,020
	29	Manicktala	987	1	...	...	...	7,686	...	...	...	50	...	...	...	...	...	50
	30	Baranagar	344	802	51	...	...	4,577	934	...	...	...	...	...	...	...	...	934
	31	Kamarhati	50	...	...	...	...	1,517	...	...	...	...	...	...	613	...	...	613
	32	South Suburban	186	...	...	...	...	3,066	...	...	500	240	...	300	...	...	8	1,048
	33	Tollyganj	136	...	...	...	...	2,946	...	...	...	...	...	...	...	...	...	...
	34	Garden Reach	328	...	...	...	...	682	1,380	...	...	...	...	...	1,268	...	...	2,648
	35	Rajpur	117	...	...	...	...	610	...	...	700	...	...	550	...	...	2	1,252
	36	Baruipur	327	...	...	...	...	538	4,950	...	...	...	...	120	...	...	80	5,150
	37	Jainagar	119	...	...	...	...	422	...	...	200	...	...	300	...	...	19	619
	38	South Dum-Dum	42	...	...	...	...	497	...	...	...	...	...	...	...	...	...	...
	39	North Dum-Dum	...	...	...	...	...	5	10,433	...	...	...	...	120	...	...	...	10 553
	40	South Barrackpore	119	...	...	...	...	748	...	...	...	...	...	278	...	...	...	278
	41	Panihati	91	...	...	...	...	952	7,299	...	600	...	...	...	95	...	...	7,794
	42	Titagarh	471	...	...	...	...	3,153	...	...	...	...	...	...	1,800	...	...	1,800
	43	North Barrackpore	29	...	...	...	...	751	4,273	...	...	...	...	...	...	...	...	4,273
	44	Garulia	118	...	...	...	...	1,005	37	...	100	...	...	...	960	...	200	1,297
	45	Barasat	61	...	...	35	...	998	...	...	1,535	...	...	120	...	...	481	2,136
	46	Naihati	186	...	...	...	...	702	...	...	50	...	...	120	24	...	...	194
	47	Halisanar	33	...	...	...	...	1,379	...	...	...	...	...	...	60	...	...	60
	48	Bhatpara	470	874	...	...	...	4,344	...	...	...	...	...	...	...	...	...	...
	49	Gobordanga	8	...	...	...	...	28	...	...	...	...	...	...	...	...	...	...
	50	Basirhat	343	...	...	...	...	415	109	...	510	...	...	120	4,870	...	...	5,609
	51	Baduria	87	...	...	...	...	117	...	...	...	...	...	120	..	...	...	120
	52	Taki	26	...	...	...	...	75	...	...	...	...	...	...	...	...	...	...
	53	Budge-Budge	113	...	...	...	...	2,489	...	...	...	...	...	...	...	...	2,247	2,247
		Total	6,883	1,677	51	35	...	51,284	32,175	...	4,855	990	...	2,148	9,690	...	3,037	52,895

in the Bengal Presidency during the year ending 31st March 1915—continued.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.		Incidence of income (columns 55) per head of population.	
					From Government.	Raised in the open market.		Permanent.	Other.								
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66		67	
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	A. P.	Rs.	A. P.
991	1,343	2,334	**1,47,680**	...	...	...	...	200	25,994	9,401	35,595	1,83,275	2,25,249	3	0 8	4	1 9
51	112	163	**17,273**	...	...	...	...	...	218	352	570	17,843	21,277	1	11 5	2	0 1
...	83	83	**16,260**	...	...	...	...	...	1,650	1,049	2,699	18,959	65,504	1	8 5	2	5 8
60	6	66	**6,144**	...	...	...	...	...	443	385	828	6,972	8,542	0	11 8	1	2 4
...	206	206	**24,879**	...	...	...	...	100	641	230	971	25,850	28,423	1	3 7	1	9 8
8	1,208	1,216	**54,515**	...	...	...	...	...	3,425	2	3,427	57,942	65,917	2	0 5	2	7 9
1,110	2,958	4,068	**2,66,751**	...	...	...	...	300	32,371	11,419	44,090	3,10,841	4,14,912	2	2 3	2	13 3
47	37	84	**29,436**	...	...	...	...	...	1,767	1,571	3,338	32,774	38,332	1	11 3	3	3 6
...	339	339	**32,319**	...	10,000	...	...	110	8,129	910	19,149	51,468	1,03,150	0	12 5	1	6 0
...	134	134	**15,961**	1,413	...	...	...	...	654	1,195	3,262	19,223	21,231	0	8 11	0	12 5
...	128	128	**10,437**	806	...	...	...	...	1,272	...	2,078	12,515	14,931	0	8 9	0	12 6
...	601	601	**58,717**	2,219	10,000	...	...	110	10,055	2,105	24,489	83,206	1,39,312	0	10 3	1	0 5
240	634	874	**1,26,381**	...	...	...	...	...	9,201	621	9,822	1,36,203	1,49,634	1	12 0	3	13 9
...	44	44	**15,545**	...	...	...	...	...	1,661	852	2,513	18,058	19,063	1	1 9	1	14 10
...	51	51	**16,846**	...	...	...	...	...	...	345	345	17,191	28,759	0	11 8	1	6 3
2	27	29	**4,882**	...	...	...	...	...	111	345	456	5,338	6,398	0	7 3	0	9 7
...	2	2	**6,226**	...	...	...	...	...	...	20	20	6,245	7,349	0	8 11	0	11 9
...	153	153	**4,899**	...	...	...	...	...	2,515	326	2,841	7,740	9,051	0	9 9	1	1 0
...	2	2	**7,423**	...	...	...	...	...	60	...	60	7,483	13,030	0	12 1	0	13 5
242	913	1,155	**1,82,201**	...	...	...	...	...	13,548	2,509	16,057	1,98,258	2,33,284	1	1 11	2	3 1
450	1,985	2,435	**1,39,251**	...	63,000	...	...	...	6,417	823	70,240	2,09,491	2,12,703	2	8 7	4	13 0
8	1,702	1,710	**1,17,946**	...	...	...	...	...	4,379	5,639	10,018	1,21,964	1,72,960	1	14 1	2	4 1
...	159	159	**63,626**	...	...	...	...	...	869	1,030	1,899	65,525	81,719	2	7 4	8	10 0
700	96	796	**28,582**	...	...	...	...	50	900	1,234	2,184	30,766	35,197	1	4 4	1	6 3
...	111	111	**39,302**	...	...	...	...	...	857	1,445	2,302	41,604	87,538	1	3 4	1	9 9
...	12	12	**8,595**	...	...	...	...	...	20	41	61	8,656	12,718	1	4 5	1	4 11
...	158	158	**9,272**	...	...	...	...	50	...	15	65	9,337	11,445	0	13 2	1	8 3
..	40	40	**8,870**	...	...	...	...	...	774	27	801	9,671	10,391	0	12 3	1	1 7
1,158	4,263	5,421	**4,09,444**	...	63,000	...	...	100	14,216	10,254	87,570	4,97,014	6,24,671	1	11 5	2	11 2
2,739	3,985	6,724	**10,49,825**	8,00,000	4,34,000	...	...	...	3,940	20,175	12,58,115	23,07,940	26,73,796	5	3 7	5	13 10
304	258	562	**41,410**	...	...	...	...	...	2,663	402	3,065	44,475	49,512	1	12 2	1	13 7
3,043	4,243	7,286	**10,91,235**	8,00,000	4,34,000	...	...	...	6,603	20,577	12,61,180	23,52,415	27,23,308	4	13 5	5	6 8
5,600	13,015	18,615	**20,37,784**	8,02,219	5,07,000	...	...	510	78,560	48,435	14,36,724	34,74,508	41,73,819	2	10 5	3	6 8
555	2,923	3,478	**3,96,961**	...	...	...	...	30	2,102	17,543	19,675	4,16,636	4,54,877	7	8 0	8	7 1
3,224	2,381	5,605	**1,68,077**	...	...	...	...	...	355	26,775	27,130	1,96,207	2,30,903	2	12 1	3	2 1
332	679	1,011	**71,145**	3	...	...	...	...	3,788	3,185	6,976	78,121	90,699	2	7 5	2	11 11
400	56	456	**25,164**	...	...	...	...	...	1,374	428	1,802	26,966	28,242	1	3 6	1	6 4
...	800	800	**43,036**	...	...	...	...	...	898	425	1,323	44,359	48,312	1	5 6	1	8 6
...	194	194	**33,987**	...	...	...	...	...	524	332	856	34,843	42,372	1	10 0	1	13 2
...	62	62	**1,01,643**	...	...	...	...	...	195	1,856	2,051	1,03,694	1,63,612	2	1 4	2	3 10
...	100	100	**11,126**	...	...	...	...	...	268	183	451	11,577	13,613	0	12 4	0	15 4
...	18	18	**12,969**	...	...	...	...	...	67	...	67	13,036	15,327	1	5 1	2	6 7
12	233	245	**7,377**	...	...	...	...	...	161	149	310	7,687	12,268	0	10 3	0	12 9
...	467	467	**23,752**	...	...	...	...	...	139	2,190	2,329	26,081	50,120	1	11 7	1	13 6
14	35	49	**15,792**	...	...	...	...	...	194	4	198	15,990	16,877	0	15 7	3	2 0
33	108	141	**14,877**	...	...	...	...	...	238	...	238	15,115	16,395	1	1 10	1	4 1
...	24	24	**19,754**	...	...	...	...	...	6	336	342	20,096	24,153	0	14 11	1	12 5
45	750	825	**59,426**	...	...	...	...	...	700	489	1,189	60,615	81,836	1	2 11	1	5 0
...	20	20	**18,949**	...	...	...	...	...	131	270	401	19,350	22,105	0	13 2	1	2 9
120	352	472	**17,277**	...	...	...	...	...	300	575	875	18,152	33,998	1	3 10	1	7 10
5	635	640	**14,893**	...	...	...	...	...	1,454	3,408	4,862	19,755	22,448	1	3 8	1	11 1
...	115	115	**21,706**	...	...	...	...	...	2,533	150	2,683	24,389	49,009	1	1 9	1	3 0
...	38	38	**10,707**	...	...	...	...	...	...	9	9	10,716	14,349	0	10 7	0	12 8
19	132	151	**52,704**	...	...	...	...	...	...	2,190	2,190	54,894	99,682	0	14 11	1	0 8
...	70	70	**4,148**	...	...	...	...	...	300	...	300	4,448	8,072	0	12 5	0	13 1
...	749	749	**14,543**	...	...	...	...	...	...	...	...	14,543	15,441	0	6 8	0	12 8
...	36	36	**5,532**	...	...	...	...	...	...	77	77	5,609	6,627	0	5 10	0	6 5
...	37	37	**3,078**	...	...	...	...	...	...	50	50	3,128	3,611	0	9 0	0	9 5
12	362	374	**45,334**	...	...	...	...	...	707	715	1,422	46,756	51,566	2	3 9	2	8 4
4,771	11,406	16,177	**12,13,957**	3	...	...	...	30	16,434	61,339	77,806	12,91,763	16,16,514	1	15 9	2	4 9

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES (i)—Octroi. (a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	881	...	...	...	...	...	...	...	...	...	...	25,449	3,739	1,071	...	...	...
	55	Santipur	9,922	...	...	...	...	...	...	...	...	...	...	20,232	2,460	1,068	...	...	...
	56	Ranaghat	37,310	...	...	...	...	...	...	...	...	...	...	8,340	861	168	...	...	...
	57	Nadia	2,590	...	...	...	...	...	...	...	...	...	...	8,227	804	220	...	...	...
	58	Kushtia	18,919	...	...	...	...	...	...	...	...	...	...	7,758	925	559	...	...	...
	59	Kumarkhali	914	...	...	...	...	...	...	...	...	...	...	153	141	77	...	...	...
	60	Meherpur	648	...	...	...	...	...	...	...	...	...	...	402	412	100	...	...	...
	61	Biruagar	1,132	...	...	...	...	...	...	...	...	...	...	110	206	...	...	...	...
	62	Chakdah	1,544	...	...	...	...	...	...	...	...	...	...	146	678	80	...	...	...
		Total	73,860	...	...	...	...	...	...	...	...	...	...	70,817	10,226	3,343	...	...	...
Murshidabad	63	Berhampore	20,719	...	...	...	...	...	...	...	...	...	...	25,209	3,705	249	2,890	27,872	...
	64	Murshidabad	2,181	...	...	...	...	...	...	...	...	...	...	1,233	2,018	118	2,182	...	...
	65	Ajimganj	4,228	...	...	...	...	...	...	...	...	...	...	629	2,209	354	1,981	...	...
	66	Jangipur	4,817	...	...	...	...	...	...	...	...	...	...	568	868	77	3,525	...	...
	67	Kandi	9,879	...	...	...	...	...	...	...	...	...	...	376	623	120	...	...	...
	68	Dhulian	1,255	...	...	...	...	...	...	...	...	...	...	...	332	127	...	...	...
		Total	43,079	...	...	...	...	...	...	...	...	...	...	28,015	9,755	1,045	10,578	27,872	...
Jessore	69	Jessore	17,829	...	...	...	...	...	...	...	...	...	...	11,438	2,422	283	...	7,428	...
	70	Kotchandpur	2,011	...	...	...	...	...	...	...	...	...	...	38	1,968	3	180	...	...
	71	Maheshpur	7	...	...	...	...	...	...	...	...	...	...	52	465	...	109	...	...
		Total	19,847	...	...	...	...	...	...	...	...	...	...	11,528	4,855	286	289	7,428	...
Khulna	72	Khulna	12,821	...	...	...	...	...	...	...	...	...	...	4,353	386	467	900	...	...
	73	Satkhira	26,307	...	...	...	...	...	...	...	...	...	...	590	566	52	...	...	...
	74	Debhatt	29	...	...	...	...	...	...	...	...	...	...	33	...	...	37	...	...
		Total	39,157	...	...	...	...	...	...	...	...	...	...	4,976	952	519	937	...	...
		Divisional Total	5,00,694	...	...	...	...	...	...	...	...	...	...	5 66,798	69,494	26,644	16,437	1,84,499	61,670
DACCA DIVISION.																			
Dacca	75	Dacca	1,23,339	...	...	...	...	...	...	...	...	...	...	1,64,619	7,426	1,257	13,967	57,064	...
	76	Narayanganj	11,912	...	...	...	...	...	...	...	...	...	...	40,430	432	291	7,041	26,983	...
		Total	1,35,251	...	...	...	...	...	...	...	...	...	...	2,05,049	7,858	1,548	21,008	84,047	...
Mymensingh	77	Mymensirgh	11,792	...	...	...	...	...	...	...	...	...	...	5,615	2,824	2,167	...	24,180	...
	78	Muktagacha	2,062	...	...	...	...	...	...	...	...	...	...	55	1,062	378	...	...	...
	79	Jamalpur	5,794	...	...	...	...	...	...	...	...	...	...	708	1,136	650	...	...	...
	80	Sherpur	1,146	...	...	...	...	...	...	...	...	...	...	193	1,112	200	...	...	...
	81	Kishorganj	464	...	...	...	...	...	...	...	...	...	...	527	467	150	...	...	...
	82	Bazitpur	372	...	...	...	...	...	...	...	...	...	...	89	2	...	...	...	...
	83	Netrokona	1,081	...	...	...	...	...	...	...	...	...	...	448	93	246	...	...	...
	84	Tangail	19,295	...	...	...	...	...	...	...	...	...	...	621	556	85	990	...	...
		Total	42,606	...	...	...	...	...	...	...	...	...	...	8,256	7,252	3,876	990	24,980	...
Faridpur	85	Faridpur	5,171	...	...	...	...	...	...	...	...	...	...	3,225	488	543	319	...	...
	86	Madaripur	3,856	...	...	...	...	...	...	...	...	...	...	732	...	3,641	1,322	...	...
		Total	9,027	...	...	...	...	...	...	...	...	...	...	3,957	488	4,184	1,641	...	...
Bakarganj	87	Barisal	9,688	...	...	...	...	...	...	...	...	...	...	4,603	588	210	2,295	16,167	...
	88	Nalchiti	781	...	...	...	...	...	...	...	...	...	...	53	...	33	160	...	...
	89	Jhalakati	1,022	...	...	...	...	...	...	...	...	...	...	30	...	622	850	...	...
	90	Pirojpur	1,219	...	...	...	...	...	...	...	...	...	...	616	...	132	725	...	...
	91	Patuakhali	1,044	...	...	...	...	...	...	...	...	...	...	611	...	106	532	...	...
		Total	13,754	...	...	...	...	...	...	...	...	...	...	5,913	588	1,103	4,562	16,167	...
		Divisional Total	2,00,038	...	...	...	...	...	...	...	...	...	...	2,23,175	16,186	10,711	28,201	1,25,194	...

in the Bengal Presidency during the year ending 31st March 1915—continued.

AND TAXES.				II—REALIZATIONS UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.										
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e. g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary.		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.									From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,534	...	8	42,801	503	263	15	...	40	...	...	821	656	2,990	450	...	410	30	...	4	...	193
12,173	...	172	36,105	454	112	45	...	...	...	...	611	96	117	...	5,026	...	20	...	125	...	82
4,671	...	19	14,059	180	56	15	...	180	...	...	431	596	113	...	...	...	30	...	...	...	20
7,405	...	78	16,734	409	41	13	...	...	...	...	463	249	30	1	...	1	...	...	122	...	145
4,833	...	42	14,117	265	...	5	...	...	...	...	270	...	99	129	...	...	40	...	...	18	50
2,487	2,913	50	5,821	179	...	7	...	...	...	...	186	73	60	...	...	...	15	...	...	13	9
...	2,712	7	3,633	307	...	7	...	...	...	...	314	...	111	...	...	3	10	...	...	...	...
...	2,669	9	2,994	92	...	4	...	39	...	...	135	69	47	...	...	...	313	...	...	...	12
...	2,274	18	3,196	241	...	1	...	...	...	...	242	67	41	...	...	...	15	...	...	...	...
44,103	10,568	403	1,39,460	2,630	472	112	...	259	...	...	3,473	1,806	3,608	580	5,026	414	473	...	251	31	511
18,177	...	239	78,341	490	371	25	...	109	...	6	1,001	797	10	35	...	...	270	...	422	...	...
5,644	6,439	4	17,838	1,230	80	15	...	...	...	...	1,325	178	81	...	...	...	431	...	234	...	...
7,746	10,708	30	23,657	1,254	49	9	...	...	...	...	1,312	27	8	4	...	...	33	...	464	...	...
2,799	3,372	20	11,229	669	...	15	...	...	...	...	684	34	...	...	...	...	...	...	1,630	...	...
2,239	6,596	19	9,973	200	...	10	...	...	...	...	210	...	...	...	...	...	...	...	...	...	...
...	3,643	20	4,122	755	...	5	...	...	...	...	760	14	...	...	...	...	...	...	...	...	...
36,605	30,758	332	1,44,960	4,598	500	79	...	109	...	6	5,292	1,050	99	39	...	...	734	...	2,750	...	...
5,452	...	22	27,045	725	146	20	...	54	...	120	1,065	362	...	...	...	...	65	...	217	...	...
636	3,720	8	6,553	197	12	10	...	60	...	...	279	235	...	...	...	...	27	...	9	...	6
...	2,461	12	3,099	220	...	8	...	...	...	...	228	...	91	...	...	...	...	...	...	...	...
6,088	6,181	42	36,697	1,142	158	38	...	114	...	120	1,572	597	91	...	...	...	92	...	226	...	6
7,615	6,655	36	20,412	439	46	32	...	526	...	...	1,043	757	2,118	...	...	221	29	...	...	...	...
2,002	5,636	74	8,920	198	9	15	...	...	3	...	225	172	...	...	...	...	55	...	...	...	...
...	2,023	20	2,113	129	2	...	...	...	...	...	131	27	5	...	...	...	...	...	...	...	...
9,617	14,314	130	31,445	766	57	47	...	526	3	...	1,399	956	2,126	...	...	221	84	...	...	...	...
3,45,230	1,25,798	5,926	14,02,496	17,889	5,782	664	29,920	1,916	3	129	55,403	16,491	6,713	16,048	5,026	635	5,397	125	9,125	578	4,271
63,199	...	172	3,07,704	561	1,475	108	...	60	...	...	2,204	2,331	86	7,959	...	...	1,507	...	4,424	...	5,603
26,847	...	184	1,02,208	411	116	14	...	624	...	...	1,165	1,252	2,820	539	333	...	1,191	...	...	...	86
90,046	...	356	4,09,912	972	1,591	122	...	684	...	...	3,369	3,583	2,906	8,498	333	...	2,698	...	4,424	...	5,689
18,015	12,817	134	66,552	923	369	41	...	...	...	...	1,333	335	1,217	226	...	...	...	...	...	...	...
3,077	5,398	15	9,985	550	238	1	...	...	...	...	789	55	...	...	...	...	...	...	...	48	...
4,817	9,577	112	17,000	452	41	6	...	584	...	...	1,083	117	18	74	...	...	...	...	...	...	...
3,971	6,846	86	12,408	588	...	9	...	...	...	...	597	38	...	5	...	...	...	...	...	...	...
2,511	5,949	4	9,608	210	138	16	...	...	...	48	412	122	39	17	...	...	86	...	...	...	...
920	2,874	5	3,890	166	...	36	...	...	...	...	202	...	...	...	...	...	...	...	...	...	...
4,464	6,266	81	11,598	442	...	20	...	...	...	...	462	...	42	67	...	...	...	...	...	...	...
3,420	7,575	150	13,397	697	40	10	...	...	...	...	747	26	101	...	...	...	...	...	...	...	...
41,195	57,302	587	1,44,438	4,028	826	139	...	584	...	48	5,625	713	1,417	389	...	...	86	...	...	48	...
12,165	7,667	157	24,564	265	139	17	...	64	2	...	487	85	...	...	...	...	45	...	...	...	5
5,002	6,531	14	17,242	270	...	23	...	800	...	...	1,093	...	...	...	...	...	1,689	...	...	...	5
17,167	14,198	171	41,806	535	139	40	...	864	2	...	1,580	85	...	...	...	...	1,734	...	...	...	10
13,793	14,174	23	51,853	375	149	2	...	140	...	...	666	890	4	95	...	...	30	...	62	...	121
...	2,254	...	2,500	42	...	1	...	...	...	...	43	...	6	...	...	...	...	...	...	...	...
2,566	6,387	65	10,520	130	...	4	...	812	...	...	946	112	46	15	...	...	25	...	...	...	...
1,939	5,115	76	8,603	77	...	24	...	...	...	...	101	41	60	48	...	...	602	...	...	...	153
...	3,860	23	5,132	66	...	16	...	160	...	...	242	13	...	...	...	...	30	...	...	...	...
18,298	31,790	187	78,608	690	149	47	...	1,112		...	1,998	1,056	116	158	...	...	687	...	62	...	274
1,66,706	1,03,290	1,301	6,74,764	6,225	2,705	348	...	3,244	2	48	12,572	5,437	4,439	9,045	333	...	5,205	...	4,486	48	5,973

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).								
				Interest on investments.					From Government.			From local funds.			From other sources.		
			Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	530	...	...	...	...	5,263	1,200	...	4,600	...	...	1,722	203	...	1,074	8,799
	55	Santipur	389	...	...	...	...	5,855	...	820	..	...	...	150	...	...	20	990
	56	Ranaghat	248	...	...	...	...	1,007	500	...	649	...	...	360	...	...	413	1,922
	57	Nadia	60	...	...	...	...	608	...	...	...	...	...	900	...	...	351	1,251
	58	Kushtia	320	...	...	...	...	656	3,450	...	2,000	...	...	240	704	...	987	7,381
	59	Kumarkhali	47	...	...	...	...	217	...	...	...	...	...	240	505	...	...	745
	60	Meherpur	51	...	...	...	...	175	...	...	142	...	...	380	...	...	244	766
	61	Birnagar	2	68	...	...	...	511	...	...	400	...	...	240	...	...	149	789
	62	Chakdah	...	...	...	...	...	123	...	...	...	...	...	240	...	...	...	240
		Total	1,647	68	...	...	...	14,415	5,150	820	7,791	...	...	4,472	1,412	...	3,238	22,883
Murshidabad	63	Berhampore	812	...	...	6,598	...	8,944	40,000	...	3,315	...	...	7,000	335	...	5,617	56,267
	64	Murshidabad	131	...	...	175	...	1,230	1,097	...	303	...	...	600	3,600	...	1,586	7,186
	65	Azimganj	49	...	...	...	...	585	...	...	260	...	...	280	...	...	993	1,533
	66	Jangipur	284	...	...	56	...	2,004	...	...	1,103	...	...	3,680	...	...	1,156	5,939
	67	Kandi	17	...	...	...	...	17	...	...	...	...	...	...	...	...	...	...
	68	Dhulian	231	...	...	...	...	245	...	...	750	...	...	450	...	...	474	1,674
		Total	1,524	...	...	6,829	...	13,025	41,097	...	5,731	...	...	12,010	3,935	...	9,826	72,599
Jessore	69	Jessore	481	...	...	63	...	1,186	...	...	3,883	9,100	...	2,800	21	...	586	16,390
	70	Kotchandpur	95	...	...	...	...	372	...	...	100	...	...	200	...	...	...	300
	71	Maheshpur	5	...	...	...	...	96	...	...	...	...	...	360	...	...	...	360
		Total	581	...	...	63	...	1,656	...	...	3,983	9,100	...	3,360	21	...	586	17,050
Khulna	72	Khulna	363	...	...	178	...	3,666	737	...	596	...	...	984	323	...	734	3,374
	73	Satkhira	18	...	...	45	...	290	...	...	1,140	...	...	615	...	...	214	2,669
	74	Debhatta	...	...	...	...	...	35	...	...	...	...	...	...	...	...	...	...
		Total	381	...	...	223	...	3,991	737	...	1,736	...	...	1,599	323	...	1,648	6,043
		Divisional Total	11,016	1,745	51	7,150	...	84,371	79,159	820	24,096	10,090	...	23,589	15,381	...	18,335	1,71,470
DACCA DIVISION.																		
Dacca	75	Dacca ...	2,770	2,730	...	...	...	27,410	8,340	2,400	...	...	...	...	6,002	...	...	16,742
	76	Narayanganj	142	...	...	...	...	6,363	1,01,500	...	...	...	...	...	...	...	...	1,01,500
		Total	2,912	2,730	...	...	...	33,773	1,09,840	2,400	...	...	...	...	6,002	...	...	1,18,242
Mymensingh	77	Mymensingh	328	...	...	524	...	2,650	350	...	1,000	...	...	...	...	...	...	1,350
	78	Muktagacha	196	...	...	...	...	299	...	...	...	...	...	...	...	...	...	...
	79	Jamalpur	276	...	...	...	...	485	...	...	...	...	...	...	50	...	...	50
	80	Sherpur ...	299	...	...	...	...	342	...	...	...	...	...	...	...	...	...	...
	81	Kishorganj	76	...	...	...	...	340	...	...	...	...	...	...	...	...	...	...
	82	Bazitpur ...	5	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...
	83	Netrokona	81	...	...	...	...	190	...	...	...	...	...	...	...	...	...	...
	84	Tangail ...	447	...	...	...	...	574	...	...	...	120	...	...	...	...	...	120
		Total	1,708	...	...	524	...	4,885	350	...	1,000	120	...	...	50	...	...	1,520
Faridpur	85	Faridpur ...	94	...	...	...	...	229	750	...	300	...	...	...	100	...	...	1,150
	86	Madaripur ...	210	...	...	...	...	1,904	...	...	...	...	...	...	...	...	...	...
		Total	304	...	...	...	...	2,133	750	...	300	...	...	...	100	...	...	1,150
Bakarganj	87	Barisal ..	217	...	...	...	...	1,419	5,000	...	...	...	...	...	180	...	...	5,180
	88	Natchiti ...	68	...	...	...	...	74	500	...	...	...	...	...	...	...	...	500
	89	Jhalakati ...	286	...	..	...	...	484	500	2,000	...	...	...	...	...	...	...	2,500
	90	Pirojpur ...	21	...	...	...	...	225	200	...	187	...	...	...	...	...	...	387
	91	Patuakhali	34	...	...	...	...	77	488	...	...	...	...	...	...	...	...	488
		Total	626	...	...	...	...	2,079	6,688	2,000	187	...	...	...	180	...	...	9,055
		Divisional Total	5,550	2,730	...	524	...	43,770	1,17,628	4,400	1,487	120	...	...	6,332	...	...	1,29,967

in the Bengal Presidency during the year ending 31st March 1915—continued.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, exclusive opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.				
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.						
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
178	635	813	58,497	...	...	...	...	50	2,153	646	3,049	61,546	62,427	1 13 2	2 7 10
...	385	385	43,946	...	...	...	...	...	1,455	400	1,855	45,801	55,723	1 5 7	1 10 3
338	212	550	17,969	...	...	...	...	...	2,318	478	2,796	20,765	58,075	1 6 10	1 13 2
...	179	179	19,235	...	...	...	...	...	660	537	1,197	20,432	23,022	1 5 5	1 8 7
...	112	112	22,636	4	...	...	...	...	1,741	132	1,877	24,413	43,332	2 3 10	3 9 3
1	23	24	6,993	...	...	...	...	...	750	...	750	7,743	8,657	1 8 8	1 13 8
12	43	55	4,943	...	...	...	...	...	904	...	904	5 847	6,495	0 9 9	0 13 3
...	10	10	4,439	...	...	...	...	...	531	81	612	5,051	6,183	1 2 0	1 10 9
...	23	23	3,824	...	...	...	...	...	454	30	484	4.308	5,852	0 10 4	0 12 4
529	1,622	2,151	1,82,382	4	...	...	...	50	10,966	2,504	13,524	1,95,903	2,69,766	1 7 2	1 14 4
74	743	817	1,45,370	...	...	...	...	...	8,663	11,730	20,443	1,65,813	1,86,532	2 15 11	5 8 11
...	160	160	27,539	...	...	...	...	50	3,822	...	3,872	31,411	33,592	1 6 3	2 2 9
...	196	196	27,283	...	...	...	...	...	356	...	356	27,639	31,867	1 14 8	2 3 4
...	166	166	20,022	...	...	...	...	...	2,056	2,159	4,215	24,237	29,054	0 15 8	1 12 0
...	10	10	10,210	...	...	...	...	...	...	...	...	10,210	20,089	0 12 7	0 12 11
...	75	75	6,876	...	...	...	...	...	...	...	...	6,876	8,131	0 7 11	0 13 3
74	1,350	1,424	2,37,300	...	...	...	...	50	14,897	13,959	28,886	2,66,186	3,09,265	1 11 9	2 13 5
...	211	211	45,899	...	15,000	...	...	..	5,230	355	20,585	66,484	84,313	3 0 6	5 2 4
94	45	139	7,643	...	...	...	...	10	799	246	1,055	8,698	10,709	0 12 0	0 15 1
...	108	108	3,891	...	...	...	...	...	1,094	...	1,094	4,985	4,992	0 11 9	0 14 9
94	364	458	57,433	...	15,000	...	...	10	7,123	601	22,734	80,167	1,00,014	1 11 8	2 11 4
...	2,139	2,139	30,634	...	...	...	...	...	1,950	4,579	6,529	37,163	49,984	1 9 1	2 5 8
...	28	28	12,132	...	...	...	...	...	915	1,176	2,091	14,223	49,530	0 13 1	1 1 10
125	26	151	2,430	...	...	...	...	...	...	31	31	2,461	2,490	0 6 4	0 7 4
125	2,193	2,318	45,169	...	...	...	...	...	2,865	5,786	8,651	53,847	93,004	1 1 3	1 8 9
5,593	16,935	22,528	17,35,268	7	15,000	...	...	140	52,285	84.169	1,51.601	18,87,869	23,88,563	1 13 7	2 4 7
10,193	1,938	12,136	3,66,196	...	...	...	...	180	29,591	15,643	45,414	4.11.610	5,34.949	2 13 6	3 6 2
1,354	662	2,016	2,13,252	...	...	...	...	...	835	551	1,386	2,14,638	2,26,550	3 10 7	7 10 4
11,552	2,600	14,152	5,79,448	...	...	...	...	180	30,426	16,194	46,800	6,26,248	7,61,498	3 0 2	4 4 1
2,723	2,158	4,881	76,766	...	...	...	...	...	7,987	3,061	13,048	87,814	99,606	3 5 7	3 13 10
...	363	363	11 436	...	...	...	...	...	617	...	617	12,053	14,115	1 8 4	1 11 11
...	179	179	18,797	...	...	...	...	...	759	363	1,122	19,919	25.713	0 12 10	0 14 2
...	35	35	13.382	...	...	...	...	...	460	...	400	13,782	14,928	0 12 8	0 13 8
399	32	431	10,791	...	...	...	...	...	30	393	423	11,214	11,678	0 8 6	0 9 6
...	6	6	4,103	...	...	...	...	...	100	...	100	4,203	4,575	0 5 8	0 6 0
...	8	8	12,258	...	...	...	...	...	...	522	522	12.780	13,861	0 13 6	0 14 3
88	337	425	15,263	...	10,000	...	...	...	...	479	10,479	25,742	45,037	0 13 1	0 14 11
3,210	3,118	6,328	1,62,796	...	10,000	...	...	...	9,893	4,818	24,711	1,87,507	2,29.513	1 2 11	1 5 4
681	2,022	2,703	29,133	...	...	...	...	...	2,022	3,355	5,377	34.510	39,681	1 13 11	2 3 5
...	118	118	20,357	...	...	...	...	...	1,000	...	1,000	21,357	25,213	0 14 5	1 1 0
681	2,140	2,821	49,490	...	...	...	...	...	3,022	3,355	6,377	55,867	64,894	1 4 9	1 8 7
234	972	1,206	60,324	...	...	...	...	...	434	1,705	2,139	62,463	72,151	2 4 11	2 10 11
...	23	23	3,140	...	...	...	...	...	...	40	40	3,180	3,961	1 4 5	1 9 8
168	44	212	14,662	...	...	...	...	...	130	307	437	15,099	16 121	1 2 1	2 7 2
...	74	74	10,090	...	...	...	...	...	...	...	...	10,090	11,309	0 11 5	0 13 5
...	129	129	6,068	...	...	...	...	...	...	...	...	6,068	7,112	0 13 2	0 15 7
402	1,242	1,644	94,284	...	...	...	...	...	564	2,052	2,616	96.900	1,10,654	0 9 10	1 1 0
15.845	9,100	24,945	8,86,018	...	10,000	...	...	180	43,905	26,419	80,504	9,66,522	11.66,560	1 15 10	2 9 9

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL RATES (1)—Octroi. (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	(j) Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHITTAGONG DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	2,24,280	...	...	...	...	...	...	...	...	...	...	39,446	6,116	872	4,973	...	...
	93	Cox's Bazar	394	...	...	...	...	...	...	...	...	...	...	1,001	...	...	1,620	...	...
		Total	2,24,674	...	...	...	...	...	...	...	...	...	...	40,447	6,116	872	6,593	...	...
Tippera	94	Comilla	13,103	...	...	...	...	...	...	...	...	...	...	3,337	2,090	532	1,865	...	...
	95	Brahmanbaria	3,586	...	...	...	...	...	...	...	...	...	...	7,455	54	181	450	...	...
	96	Chandpur	8,124	...	...	...	...	...	...	...	...	...	...	18,537	...	318	5,375	4,406	...
		Total	24,813	...	...	...	...	...	...	...	...	...	...	29,329	2,144	1,031	7,690	4,406	...
Noakhali	97	Noakhali	2,383	...	...	...	...	...	...	...	...	...	...	7,694	878	267	...	...	...
		Divisional Total	2,51,870	...	...	...	...	...	...	...	...	...	...	77,470	9,138	2,170	14,283	4,406	...
RAJSHAHI DIVISION.																			
Rajshahi	98	Rampur Boalia	6,200	...	...	...	...	...	...	...	...	...	...	15,279	8,470	111	650	...	...
	99	Nator	6,705	...	...	...	...	...	...	...	...	...	...	258	2,994	426	...	...	...
		Total	12,905	...	...	...	...	...	...	...	...	...	...	15,537	11,464	537	650	...	...
Dinajpur	100	Dinajpur	8,705	...	...	...	...	...	...	...	...	...	...	3,615	9,660	568	1,900	...	...
Jalpaiguri	101	Jalpaiguri	16,491	...	...	...	...	...	...	...	...	...	...	4,537	1,514	643	...	...	...
Rangpur	102	Rangpur	3,441	...	...	...	...	...	...	...	...	...	...	14,501	7,739	277	...	...	...
Bogra	103	Bogra	3,712	...	...	...	...	...	...	...	...	...	...	2,782	3,784	413	1,768	...	...
	104	Sherpur	1,141	...	...	...	...	...	...	...	...	...	...	...	2,544	...	125	...	...
		Total	4,853	...	...	...	...	...	...	...	...	...	...	2,782	6,328	413	1,893	...	...
Pabna	105	Pabna	7,724	...	...	...	...	...	...	...	...	...	...	2,612	2,216	173	630	...	...
	106	Serajganj	2,017	...	...	...	...	...	...	...	...	...	...	864	1,658	843	1,040	...	...
		Total	9,741	...	...	...	...	...	...	...	...	...	...	3,476	3,874	1,016	1,670	...	...
Malda	107	English Bazar	9,614	...	...	...	...	...	...	...	...	...	...	1,769	1,483	1	650	...	...
	108	Old Malda	3,620	...	...	...	...	...	...	...	...	...	...	287	735	...	...	...	...
	109	Nawabganj	12,926	...	...	...	...	...	...	...	...	...	...	122	2,488	...	...	...	...
		Total	26,160	...	...	...	...	...	...	...	...	...	...	2,178	4,706	1	650	...	...
Darjeeling	110	Darjeeling	1,46,045	...	...	...	...	...	...	...	...	...	...	66,523	1,465	1,041	...	29,040	24,310
	111	Kurseong	25 592	...	...	...	...	...	...	...	...	...	...	20,680	...	659	...	10,274	...
		Total	1,71,637	...	...	...	...	...	...	...	...	...	...	87,203	1,465	1,670	...	39,314	24,310
		Divisional Total	2,53,933	...	...	...	...	...	...	...	...	...	...	1,33,829	46,770	5,125	6,763	39,314	24,310
		GRAND TOTAL	19,05,846	...	...	...	...	...	...	...	...	...	...	15,87,351	2,17,002	81,845	86,845	6,67,558	1,96,404
		GRAND TOTAL FOR 1913-14	18,38,017	...	...	...	...	...	...	...	...	...	...	14,96,781	2,19,323	75,671	87,037	6,02,313	1,84,319

in the Bengal Presidency during the year ending 31st March 1915—continued.

AND TAXES.				REALIZATION UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax pilgrim-t a x, etc., in as many columns as may be necessary).		Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
	Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous fees.									From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
21	22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25,976	...	491	77,874	1,056	844	54	...	1,145	...	...	3,099	633	100	1	12,061	...	1,833	...	...	...	...
1,126	1,954	5	5,706	188	...	6	...	...	...	...	194	...	20	...	...	...	334	...	...	...	...
27,102	1,954	496	83,580	1,244	844	60	...	1,145	...	...	3,293	633	120	1	12,061	...	2,167	...	...	...	...
11,725	12,468	12	32,029	924	182	8	...	...	...	...	1,114	71	192	...	...	...	48	...	...	...	...
4,737	3,800	71	16,743	399	...	4	...	60	...	...	463	467	879	...	...	...	70	...	...	...	...
14,815	...	52	43,503	131	...	...	...	...	...	...	131	66	...	...	...	...	...	...	...	...	...
31,277	16,268	135	92,260	1,454	182	12	...	60	...	...	1,708	604	1,071	...	...	...	118	...	...	...	...
6,707	...	14	15,560	78	...	...	...	8	...	...	86	93	...	...	...	...	54	...	...	...	...
65,086	18,222	645	1,91,420	2,776	1,026	72	...	1,213	...	...	5,087	1,330	1,191	1	12,061	...	2,339	...	...	...	...
9,475	1,013	121	35,119	835	1,800	69	401	269	...	...	3,374	144	1,130	171	...	...	24	...	61	...	...
4,468	5,429	46	13,621	528	798	31	...	...	...	...	1,357	70	18	75	...	...	...	...	...	...	38
13,943	6,442	167	48,740	1,363	2,598	100	401	269	...	...	4,731	214	1,148	246	...	...	24	...	61	...	38
15,713	16,600	538	48,594	1,312	91	41	275	...	...	...	1,719	214	25	182	2,702	...	264	...	...	...	...
11,147	10,643	23	28,507	821	...	39	...	...	...	...	860	20	...	...	...	...	232	...	...	...	...
13,293	...	36	35,866	566	304	85	...	...	2	...	957	502	39	...	...	...	13	...	...	...	...
12,784	6,550	32	28,113	385	...	12	...	...	...	...	397	348	37	...	2,435	...	...	...	..	...	...
2,914	3,643	27	9,253	436	...	1	40	15	...	...	492	5	16	...	136	...	40	...	..	...	..
15,698	10,193	59	37,366	821	...	13	40	15	...	...	889	348	53	...	2,571	...	40	...	...	...	...
10,202	9,616	408	25,857	623	24	6	...	...	...	...	653	9	143	...	...	...	...	...	...	...	...
4,316	8,491	...	17,212	181	...	4	...	...	...	...	185	95	120	...	...	...	1,732	...	...	...	...
14,518	18,107	408	43,069	804	24	10	...	...	...	...	838	104	263	...	...	...	1,732	...	...	...	...
5,390	7,927	10	17,230	538	...	2	...	36	...	...	576	54	90	4	2	...	1,859	...	..	..	27
...	2,404	...	3,426	704	...	8	...	91	...	...	803	...	...	...	...	...	...	...	...	...	...
1,410	4,436	32	8,488	652	...	5	...	...	...	...	657	...	...	...	...	...	...	...	..	...	...
6,800	14,767	42	29,144	1,894	...	15	...	127	...	...	2,036	54	90	4	2	...	1,859	...	...	...	27
23,755	...	69	1,52,173	...	...	26	...	64	...	4	94	64,502	234	394	...	1,895	10,091	...	...	...	57,101
5,573	...	22	37,208	20	...	...	...	...	...	...	20	...	...	...	..	390	221	...	...	...	419
35,328	...	91	1,89,381	20	...	26	...	64	...	4	114	64,502	234	394	...	2,285	10,312	...	...	...	57,511
1,26,440	76,752	1,364	4,60,667	7,601	3,017	329	716	475	2	4	12,144	65,958	1,852	826	5,275	2,285	14,476	...	61	...	57,576
10,70,191	3,93,209	1 796	43,12,201	43,999	16,326	1,723	43,084	6,171	22	286	1,11,611	1,03,641	23,739	23,0 3	47,969	6,590	59.472	7,119	24,696	2,643	90,362
10.10.879	4,00,765	10,793	40.87.887	41,277	16,103	1,815	44,186	6,060	15	36	1,09,492	1,00,297	25,386	28,080	46,310	4,631	65.189	7,119	22.670	4,228	75.998

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
CHITTAGONG DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	1,415	...	...	...	...	16,043	20,770	2,716	...	....	...	....	1,171	...	...	24,657
	93	Cox's Bazar	16	...	...	...	...	370	2,100	...	...	...	...	...	...	...	...	2,100
		Total	1,431	...	...	...	...	16,413	22,870	2,716	...	...	...	...	1,171	...	...	26,757
Tippera	94	Comilla ...	329	...	...	...	...	640	...	...	...	...	...	...	...	1	...	1
	95	Brahmanbaria	117	...	...	...	...	1,533	2,000	...	...	...	...	...	...	...	...	2,000
	96	Chandpur ...	289	...	...	...	...	355	829	...	...	10,000	...	...	850	...	...	11,679
		Total	735	...	...	...	...	2,528	2,829	...		10,000	...	...	850	1	...	13,680
Noakhali	97	Noakhali ...	428	...	...	...	...	575	...	...	...	...	...	...	...	...	...	...
		Divisional Total	2,594	...	...	...	...	19,516	25,699	2,716	...	10,000	...	...	2,021	1	...	40,437
RAJSHAHI DIVISION—*concld.*																		
Rajshahi	98	Rampur Boalia	544	...	...	...	...	2,074	...	...	4,600	...	...	...	...	...	...	4,600
	99	Nator ...	270	...	...	...	...	471	2,000	370	...	...	...	...	13,363	...	...	15,733
		Total	814	...	...	...	...	2,545	2,000	370	4,600	...	...	...	13,363	...	...	20,333
Dinajpur	100	Dinajpur ...	335	...	...	...	...	3,722	...	250	...	...	...	...	...	...	...	250
Jalpaiguri	101	Jalpaiguri	255	...	...	...	...	507	800	...	...	...	...	...	48	...	...	848
Rangpur	102	Rangpur ...	218	...	...	...	...	772	500	...	3,100	...	...	...	300	52	...	3,952
Bogra	103	Bogra ...	213	...	...	105	...	3,133	...	...	...	...	...	...	...	...	...	...
	104	Sherpur ...	116	...	...	...	...	313	500	...	...	...	...	...	...	...	...	500
		Total	329	...	...	105	...	3,446	500	...	...	...	...	...	...	...	...	500
Pabna	105	Pabna ...	123	...	...	...	...	275	600	...	...	...	...	...	...	...	...	600
	106	Serajganj ...	44	...	...	...	...	1,991	...	...	1,000	...	...	...	...	...	...	1,000
		Total	167	...	...	...	...	2,266	600	...	1,000	...	...	...	...	...	...	1,600
Malda	107	English Bazar	226	...	...	...	...	2,262	1,500	...	...	...	...	...	210	...	...	1,710
	108	Old Malda	14	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...
	109	Nawabganj	44	...	...	...	...	44	...	...	500	...	...	...	...	...	...	500
		Total	284	...	...	...	...	2,320	1,500	...	500	...	...	...	210	...	...	2,210
Darjeeling	110	Darjeeling	612	...	...	79	...	1,34,908	696	...	11,771	340	...	1,740	...	...	12,692	27,239
	111	Kurseong ...	93	...	...	...	...	1,114	...	...	45	...	...	800	...	...	1,870	2,715
		Total	705	...	...	79	...	1,36,022	696	...	11,816	340	...	2,540	...	...	14,562	29,954
		Divisional Total	3,107	...	...	184	...	1,61,600	6,596	620	21,016	340	...	2,540	13,921	52	14,562	59,647
		GRAND TOTAL	42 487	22,677	1,900	9,922	...	4,72,250	3,52,914	25,546	86,251	22,322	4,372	44,100	57,401	347	45,185	6,38,438
		GRAND TOTAL FOR 1913-14	40,072	37,182	2,177	9,754	...	4,69,161	5,41,183	32,554	52,411	16,323	250	32,544	63,254	7,087	39,684	8,05,290

in the Bengal Presidency during the year ending 31st March 1915—concluded.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
					From Government.	Raised in the open market.		Permanent.	Other.						
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
703	3,264	3,967	**1,25,640**	...	50,000	...	...	...	10,731	7,805	68,536	1,94,176	4,18,456	2 11 3	4 5 10
...	27	27	**8,397**	...	...	...	...	50	...	...	50	8,447	8,841	1 4 10	1 14 8
703	3,291	3,994	**1,34,037**	...	50,000	...	...	50	10,731	7,805	68,586	2,02,623	4,27,297	2 8 4	4 0 8
3	365	368	**34,152**	...	...	...	...	...	1,743	530	2,273	36,425	49,528	1 6 7	1 8 0
...	388	388	**21,132**	...	...	...	...	...	310	600	910	22,042	23,628	0 12 0	0 15 2
...	221	221	**55,889**	...	...	...	...	50	1,486	733	2,269	58,158	66,282	3 6 8	4 6 3
3	974	977	**1,11,173**	...	...	...	...	50	3,539	1,863	5,452	1,16,625	1,41,438	1 9 7	1 14 9
...	127	127	**16,348**	...	...	...	...	50	294	1,716	2,060	18,408	20,791	2 3 6	2 5 3
706	4,392	5,098	**2,61,558**	...	50,000	...	...	150	14,564	11,384	76,098	3,37,656	5,89,526	1 15 3	2 10 9
635	264	899	**46,066**	...	...	...	...	...	4,130	...	4,130	50,196	56,396	1 8 0	1 15 5
...	118	118	**31,300**	...	...	...	...	...	1,969	66	2,035	33,335	40,040	1 10 5	3 12 8
635	382	1,017	**77,366**	...	...	...	...	...	6,099	66	6,165	83,531	96,436	1 5 5	2 7 1
736	227	963	**55,248**	...	...	...	...	...	5,006	103	5,109	60,357	69,062	3 0 9	3 7 5
...	500	500	**31,222**	...	...	...	...	...	200	750	950	32,172	48,663	2 7 9	2 11 6
2	179	181	**41,728**	...	...	...	...	25	5,420	1,831	7,276	49,004	52,445	2 2 11	2 8 8
78	490	568	**32,211**	...	...	...	...	...	3,003	503	3,506	35,717	39,429	3 1 4	3 8 7
...	160	160	**10,718**	...	...	...	...	...	22	...	22	10,740	11,881	2 4 2	2 9 11
78	650	728	**42,929**	...	...	...	...	...	3,025	503	3,528	46,457	51,310	2 13 3	3 4 0
...	334	334	**27,719**	...	...	...	...	...	1,050	155	1,205	28,924	36,648	1 5 7	1 7 0
...	2,349	2,349	**22,737**	...	...	...	...	...	145	2,025	2,170	24,907	26,924	0 11 1	0 14 8
...	2,683	2,683	**50,456**	...	...	...	...	...	1,195	2,180	3,375	53,831	63,572	0 15 8	1 2 4
3	36	39	**21,817**	...	...	...	...	...	1,380	...	1,380	23,197	32,811	1 3 3	1 8 4
34	94	128	**4,371**	...	...	...	...	...	...	...	...	4,371	7,991	0 14 7	1 2 8
5	198	203	**9,892**	...	...	...	...	...	376	1,216	1,592	11,484	24,410	0 11 4	0 13 3
42	328	370	**36,080**	...	...	...	...	...	1,756	1,216	2,972	39,052	65,212	0 15 6	1 3 3
12,800	2,367	15,176	**3,28,590**	675	...	...	...	...	26,040	4,033	30,748	3,60,338	5,06,383	8 0 1	17 5 6
138	388	526	**41,583**	...	...	...	...	...	18,771	7,344	26,115	67,698	93,290	6 10 10	7 7 4
12,947	2,755	15,702	**3,71,173**	675	...	...	...	...	44 811	11,377	56,863	4,28,036	5,99,673	7 11 3	15 1 7
14,440	7,704	22,144	**7,06,202**	675	...	...	...	25	67,512	18,026	86,238	7,92,440	10,46,373	2 7 4	3 12 4
42,184	51,146	93,330	**56,27,830**	8,02,901	5,82,000	...	...	1,005	2,56,826	1,88,433	18,31,165	74,58,995	93,64,841	2 6 10	3 2 8
43,661	57,800	1,01,461	**55,73,291**	6,84,642	2,74,740	...	..	920	2,29,101	2,63,891	14,53,294	70 26,585	88,64,602	2 1 1	2 13 1

FORM No. III.

STATEMENT SHOWING THE EXPENDITURE

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1914-15.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	4,194	4,828	...	...	...	...	...	9,022	152	6,559	...	35	6,746	2,043	21,981
	2	Kalna	461	1,183	...	...	2	...	...	1,646	8	781	...	68	857	...	131
	3	Katwa	422	700	...	...	...	...	...	1,122	...	869	...	...	869	...	...
	4	Dainhat	342	316	...	...	...	...	...	658	...	195	...	...	195	...	15
	5	Raniganj	572	867	...	...	...	...	...	1,439	...	1,147	...	11	1,158	...	523
	6	Asansol	912	1,652	...	301	498	...	...	3,363	...	3,434	...	...	3,434	...	12
		Total	6,903	9,546	...	301	500	...	...	17,250	160	12,985	...	114	13,259	2, 43	22,662
Birbhum	7	Suri	762	763	...	...	...	...	...	1,525	50	986	...	15	1,051	...	71
Bankura	8	Bankura	1,004	1,258	...	...	...	...	...	2,262	...	1,691	...	21	1,712	23,698	113
	9	Vishnupur	611	576	...	...	...	...	...	1,187	...	699	...	10	709	...	455
	10	Sonamukhi	473	424	...	...	...	...	...	897	10	563	...	12	585	...	863
		Total	2,088	2,258	...	...	...	...	...	4,346	10	2,953	...	43	3,006	23,698	1,431
Midnapore	11	Midnapore	1,829	3,825	...	547	10	...	...	6,211	33	2,688	...	63	2,784	...	468
	12	Tamluk	517	640	...	...	2	...	...	1,159	...	582	...	1	583	1,635	160
	13	Ghatal	309	621	4	...	...	...	...	934	...	426	...	10	436	...	250
	14	Chandrakona	312	439	...	...	...	...	...	751	...	420	...	...	420	...	82
	15	Ramjibanpur	255	437	...	...	...	...	...	692	...	289	...	...	289	...	22
	16	Khirpai	232	367	...	...	...	...	...	599	...	170	...	2	172	...	2,165
	17	Kharar	285	462	...	...	...	...	...	747	...	296	...	...	296	...	41
		Total	3,739	6,791	4	547	12	...	...	11,093	33	4,871	...	46	4,950	1,635	3,188
Hooghly	18	Hooghly-Chinsura	2,374	3,104	...	400	...	...	...	5,878	...	7,172	...	15	7,187	1,12,998	7,399
	19	Serampore	2,438	3,475	443	975	175	...	...	8,006	...	4,734	...	1	4,735	23,887	10,854
	20	Uttarpara	848	1,199	...	188	...	...	...	2,235	...	1,229	...	3	1,232	...	...
	21	Baidyabati	980	2,587	...	283	...	...	...	3,850	15	2,193	...	1	2,215	...	102
	22	Bhadreswar	986	1,182	...	500	...	...	...	2,667	...	1,054	...	...	1,054	32	...
	23	Kotrung	577	644	...	94	80	...	...	1,395	...	1,208	...	...	1,208	...	5
	24	Bansberia	537	493	...	...	219	...	...	1,249	...	363	...	...	363	...	...
	25	Arambagh	400	375	...	...	...	...	...	775	...	379	...	3	382	...	450
		Total	9,639	13,059	443	2,440	474	...	...	26,055	15	18,358	...	23	18,396	1,36,917	18,810
Howrah	26	Howrah	28,446	38,778	...	16,319	2,422	495	...	86,460	27,856	88,935	...	306	1,17,097	1,26,228	67,277
	27	Bally	1,938	3,072	...	...	...	...	...	5,010	...	3,013	...	1	3,014	...	...
		Total	30,384	41,850	...	16,319	2,422	495	...	91,470	27,856	91,948	...	307	1,20,111	1,26,228	67,277
		Divisional Total	53,515	74,267	447	19,607	3,408	495	...	1,51,739	28,124	1,32,101	...	578	1,60,803	2,90,521	1,13,439
		PRESIDENCY DIVISION.															
24-Parganas	28	Cossipore-Chitpur	14,350	10,478	...	885	319	...	...	26,032	36,660	30,000	...	13	66,703	930	49,435
	29	Maniktala	4,042	6,642	...	...	60	...	...	10,744	3,645	11,638	...	19	15,302	...	36,066
	30	Baranagar	2,293	2,740	...	5	1	...	...	5,039	...	5,372	...	10	5,382	...	1,375
	31	Kamarhati	1,452	1,323	...	252	...	...	...	3,027	...	2,409	...	6	2,415	...	...
	32	South Suburban	1,043	2,166	...	...	...	...	...	3,209	...	952	...	...	952	481	2,188
	33	Tollyganj	1,141	1,693	...	...	...	...	...	2,834	...	1,604	...	1	1,605	...	6,240
	34	Garden Reach	3,205	2,475	...	38	...	...	...	5,718	6,074	3,454	...	66	9,594	3,609	18,953
	35	Rajpur	605	646	...	...	...	...	...	1,250	...	841	...	3	844	...	108
	36	Baruipur	450	486	...	...	...	...	...	936	...	357	...	4	361	...	185
	37	Jainagar	453	332	...	...	...	...	...	785	...	911	...	3	914	...	110
	38	South Dum-Dum	756	1,264	...	...	...	...	...	2,020	...	967	...	...	967	...	2,025
	39	North Dum-Dum	432	792	...	...	...	...	...	1,224	...	29	...	4	295	...	...
	40	South Barrackpore	702	606	...	...	...	...	...	1,308	...	...	...	...	...	...	...
	41	Panihati	546	708	...	...	...	...	...	1,254	...	...	...	...	...	...	...
	42	Titagarh	3,233	1,091	...	...	...	...	...	4,324	...	685	...	23	708	652	...
	43	North Barrackpore	582	876	...	...	...	...	...	1,458	...	...	...	...	...	...	3
	44	Garulia	1,660	738	...	...	...	...	...	2,398	...	382	...	14	396	...	...
	45	Barasat	398	1,019	...	...	...	...	...	1,417	...	448	...	...	448	...	385
	46	Naihati	935	1,157	...	...	...	27	...	2,119	...	1,213	...	1	1,254	...	43
	47	Halisahar	604	881	...	...	...	...	...	1,485	...	1,310	...	...	1,310	...	115
	48	Bhatpara	1,430	1,511	...	541	...	...	...	3,482	...	2,365	...	26	2,391	...	306
	49	Gobordanga	318	391	...	...	...	...	...	709	...	107	...	...	107	...	244
	50	Basirhat	649	777	...	...	...	...	...	1,426	...	247	...	3	250	4,828	97
	51	Baduria	417	505	...	...	...	...	...	922	...	56	...	5	61	...	...
	52	Taki	313	226	...	...	...	...	...	539	...	30	...	3	33	...	...
	53	Budge-Budge	1,442	1,891	...	...	...	...	...	3,333	...	4,089	...	1	4,090	...	39
		Total	43,451	43,413	...	1,721	380	27	...	88,292	46,379	69,798	...	205	1,16,382	10,500	1,17,895

in the Bengal Presidency during the year ending 31st March 1915—continued.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleaning and and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,493	3,014	41,773	9,250	...	290	397	221	...	...	712	179	2,533	139	18,201	...	1,34,226
...	599	6,213	25	...	120	...	9	...	16	...	26	402	464	4,040	99	12,144
1,629	545	4,138	1,916	42	81	...	3	...	...	...	24	180	1,756	3,675	8	13,997
...	260	2,437	1,122	...	80	...	49	...	...	...	24	180	...	1,126	...	5,293
...	2,525	8,849	2,715	...	173	...	17	...	...	...	36	300	218	2,839	...	16,195
2,477	784	23,227	5,380	...	124	1,298	...	...	...	...	...	697	...	5,423	...	39,422
37,599	7,727	84,637	20,408	42	868	1,695	299	...	16	712	289	4,292	2,577	35,304	107	2,21,277
...	1,998	8,501	3,963	...	122	1,127	...	...	...	...	...	360	...	600	...	16,702
4,141	1,890	9,250	11,821	...	148	932	37	...	9	...	33	452	20	5,918	39	56,501
197	45	6,162	1,692	...	161	475	...	...	...	...	...	195	17	1,693	4	11,096
...	45	2,387	1,389	...	133	...	...	...	...	...	...	...	96	498	149	5,560
4,338	1,980	17,799	14,902	...	442	1,407	37	...	9	...	33	647	133	6,109	192	73,157
...	2,754	23,294	15,246	...	308	111	132	...	...	...	...	301	147	5,879	24	48,661
...	596	4,842	2,243	...	72	298	...	...	...	...	...	250	474	1,916	2	12,458
...	...	2,313	7,653	...	160	...	16	...	...	...	...	...	100	2,578	...	13,070
...	115	733	751	...	55	...	24	...	...	...	24	...	101	623	...	2,508
...	245	686	1,715	...	46	...	...	...	...	...	24	67	9	268	3	3,085
...	...	411	972	...	52	...	...	...	18	...	24	84	23	650	...	4,329
...	60	1,478	1,031	...	45	38	...	...	...	...	...	144	...	1,700	24	4,561
...	3,770	33,757	29,581	...	738	447	172	...	18	...	72	846	854	13,614	50	88,742
...	3,392	29,622	1,871	...	340	...	3	...	...	950	78	758	77	7,654	...	1,65,142
1,515	12,284	38,718	11,094	60	241	383	67	...	...	571	297	627	...	9,491	...	1,10,089
3,819	312	7,110	...	...	85	...	4	...	...	64	36	324	45	2,902	2	14,700
179	2,142	11,229	1,220	...	163	...	51	...	10	100	...	546	236	3,787	...	19,765
3,345	...	13,941	2,444	...	148	...	545	...	...	103	35	420	42	3,338	...	24,391
...	...	5,235	...	...	82	...	26	...	200	29	37	...	441	1,620	10	7,655
...	566	1,925	...	...	18	...	...	...	...	43	...	522	1,727	2,275	...	7,046
...	...	2,149	2,206	...	55	...	...	...	...	...	12	288	50	848	...	6,057
8,858	18,696	1,09,929	13,831	60	1,112	383	693	...	210	1,830	496	3,485	2,618	31,915	12	3,54,855
3,99,864	19,562	2,29,776	13,866	2,847	2,218	5,002	729	...	240	1,762	4,857	23,088	1,711	90,502	5,399	9,94,928
43	2,636	16,560	3,683	...	66	...	23	...	144	...	94	725	621	5,857	3	30,455
3,99,907	22,198	2,46,336	17,549	2,847	2,284	5,002	752	...	384	1,762	4,951	23,813	2,332	96,359	5,402	10,25,383
4,50,702	56,329	5,00,959	1,05,234	2,949	5,566	10,061	1,953	...	637	4,304	5,841	33,443	8,544	1,83,901	5,763	17,89,116
3,257	11,337	83,760	10,569	...	887	...	45	...	...	131	803	6,445	10,000	27,905	144	2,05,638
...	5,166	47,560	3,813	220	646	...	...	...	...	...	227	1,473	...	20,374	3,138	1,18,683
736	1,657	32,553	970	599	219	...	9	...	...	39	53	987	...	3,302	...	42,497
...	1,342	10,832	...	...	167	250	182	...	55	...	60	360	388	3,917	...	17,563
...	532	8,226	1,827	...	470	...	...	...	...	...	49	3,657	...	15,647	14	33,991
293	2,683	10,162	72	...	261	198	16	...	...	...	45	2,625	...	3,956	58	26,619
260	2,836	47,049	1,771	25	872	...	...	...	...	...	263	3,321	176	16,059	704	95,898
...	201	2,978	1,184	...	72	...	...	...	...	...	36	...	23	472	...	5,074
...	661	2,540	1,248	...	79	...	17	...	...	...	36	6	181	880	42	5,875
...	307	2,315	1,052	...	72	...	...	...	...	...	48	172	285	2,677	1	7,039
...	540	5,348	1,244	...	73	...	5	...	...	...	60	78	149	4,840	32	14,394
10,441	115	976	907	...	46	...	2	...	...	...	25	212	41	530	...	13,295
...	1,055	4,601	782	...	86	...	33	...	...	...	33	1,059	...	4,054	...	11,763
7,268	1,678	4,440	66	...	100	...	24	...	...	...	24	53	...	4,134	...	17,792
1,477	2,521	31,332	511	...	232	...	8	...	...	...	180	1,213	8,725	4,823	1	51,675
...	561	6,019	1,468	...	55	...	6	...	...	...	60	...	...	4,578	...	12,750
71	340	13,754	1,029	...	74	...	...	...	24	...	36	376	1	1,257	...	16,962
...	760	2,901	1,469	...	99	500	21	...	...	4	36	...	123	1,464	10	7,742
187	258	8,771	1,031	...	146	...	124	...	...	...	36	...	...	3,608	...	14,204
...	59	5,447	955	...	99	...	22	...	...	...	86	...	55	2,095	14	9,947
1,268	1,008	19,719	1,093	...	168	...	19	...	...	...	47	203	915	6,969	18	31,763
341	313	682	...	...	58	...	9	...	...	...	24	...	...	1,396	...	3,087
21	250	1,689	1,039	...	153	...	...	...	12	...	3	...	50	1,643	...	9,825
...	629	547	1,982	...	61	...	...	...	...	...	12	156	200	1,402	2	4,991
...	100	105	210	...	42	...	30	...	...	...	33	...	29	1,197	...	4,776
...	94	11,973	7,875	...	239	...	...	...	219	...	...	787	924	6,605	36	28,791
25,620	37,003	3,66,279	44,217	844	5,486	948	622	...	310	174	2,315	23,188	22,365	1,46,834	4,214	8,08,704

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest on loans. Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary. Printing charges.	Law charges.	Provident Fund.	Miscellaneous.*	Total.	Total.
			36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	8,302	130	...	9,232	...	112	291	...	764	1,033	1,466	568	4,398	7,468	8,635
	2	Kalna	236	...	60	296	...	...	...	...	4	239	15	52	1,789	2,155	2,159
	3	Katwa	95	326	...	421	...	...	...	...	...	202	11	31	136	380	380
	4	Dainhat	...	525	...	525	...	...	...	...	...	87	1	18	50	156	156
	5	Raniganj	...	1,098	...	1,098	...	...	...	...	...	199	38	47	294	578	578
	6	Asansol	...	986	...	986	...	...	...	...	6	273	208	142	1,409	2,032	2,038
		Total	8,634	3,864	60	12,558	...	112	291	...	774	2,093	1,739	858	8,076	12,769	13,446
Birbhum	7	Suri	...	611	...	611	...	...	...	...	232	76	21	52	383	532	764
Bankura	8	Bankura	...	746	...	745	...	...	861	...	162	183	104	55	549	891	1,914
	9	Vishnupur	...	831	277	1,108	...	...	...	...	...	187	47	26	584	844	844
	10	Sonamukhi	...	884	...	884	...	...	...	...	...	185	...	13	687	883	883
		Total	...	2,461	277	2,738	...	...	861	...	162	553	151	94	1,820	2,618	3,641
Midnapore	11	Midnapore	34,323	1,192	6	35,521	...	...	...	...	...	507	650	657	2,707	4,521	4,521
	12	Tamluk	...	479	...	479	...	...	...	...	...	155	88	26	75	342	342
	13	Ghatal	...	772	...	772	...	...	...	...	...	149	23	16	187	375	375
	14	Chandrakona	...	606	50	656	...	...	...	...	...	138	7	2	65	212	212
	15	Ramjibanpur	...	439	...	439	...	...	...	...	...	100	10	15	11	136	136
	16	Khirpai	...	240	12	252	...	...	...	...	...	50	2	10	...	62	62
	17	Kharar	...	228	...	228	...	...	77	...	...	100	38	...	3	141	218
		Total	34,323	3,956	68	38,347	...	...	77	...	...	1,197	818	726	3,048	5,789	5,866
Hooghly	18	Hooghly-Chinsura	...	4,195	60	1,255	...	...	6,548	...	...	566	722	262	665	2,155	8,703
	19	Serampore	770	2,715	50	3,485	30	...	1,529	...	...	798	164	252	1,839	3,053	4,582
	20	Uttarpara	...	642	46	688	...	...	...	...	...	236	16	...	79	331	331
	21	Baidyabati	...	1,191	...	1,191	...	...	...	...	700	293	26	114	1,091	1,524	2,224
	22	Bhadreswar	...	1,230	...	1,230	...	...	...	...	...	244	154	93	350	841	841
	23	Kotrung	...	412	...	412	...	...	...	...	...	178	81	12	107	378	378
	24	Bansberia	130	254	...	364	33	...	22	...	...	5	19	36	789	849	871
	25	Arambagh	...	585	...	585	...	...	...	...	...	150	9	32	15	206	206
		Total	850	8,204	156	9,210	63	...	8,099	...	700	2,470	1,191	741	4,935	9,337	18,716
Howrah	26	Howrah	...	12,020	600	12,620	1,681	...	87,795	...	3,063	11,547	4,531	3,151	45 876	65,105	1,57,644
	27	Bally	...	1,560	275	1,835	...	...	...	...	207	531	802	106	319	1,758	1,965
		Total	...	13,580	875	14,455	1,681	...	87,795	...	3,270	12,078	5,333	3,257	46.195	66,863	1,59,609
		Divisional Total	43,807	32,676	1,436	77,919	1,744	112	97,123	...	5,138	18,470	9,253	5,728	64,457	97,908	2,00,281
PRESIDENCY DIVISION.																	
24-Parganas	28	Cossipore-Chitpur	...	5,873	30	5,903	...	...	1,821	...	11	957	803	880	11,508	14,188	16,020
	29	Maniktala	713	2,713	...	3,426	300	...	3,322	...	3,254	544	344	311	3,240	4,439	11,015
	30	Bar nagar	...	996	...	996	...	...	1,321	...	37	652	2,875	173	3,099	6,799	8,157
	31	Kamarhati	88	490	141	719	...	...	...	...	632	233	141	75	440	889	1,521
	32	South Suburban	192	784	108	1,084	...	...	484	...	...	687	484	86	660	1,917	2,501
	33	Tollyganj	380	775	...	1,155	...	...	523	...	...	525	207	106	434	1,272	1,795
	34	Garden Reach	...	1,952	...	1,952	20	...	...	...	...	864	278	320	3,309	4,771	4 771
	35	Rajpur	...	270	...	270	...	...	...	...	...	150	120	45	360	685	685
	36	Baruipur	...	224	...	224	...	...	507	...	...	79	143	42	63	327	834
	37	Jainagar	330	250	...	646	...	...	...	...	20	99	43	21	320	483	503
	38	South Dum-Dum	...	490	...	490	...	...	...	...	...	147	378	69	48	642	642
	39	North Dum-Dum	...	290	...	290	...	...	...	...	...	69	24	47	2	142	142
	40	South Barrackpore	...	258	...	258	...	...	3	...	35	100	2	26	1,517	1.645	1,683
	41	Panihati	...	440	...	440	...	...	47	...	...	160	369	21	597	1,087	1,134
	42	Titagarh	...	925	...	925	...	...	1,983	...	...	155	131	69	608	963	2,946
	43	North Barackpore	...	504	...	504	...	...	...	...	...	151	94	55	532	832	832
	44	Garulia	...	96	...	96	...	...	996	...	96	107	143	57	384	691	1,783
	45	Barasat	...	417	...	417	...	...	448	...	2	96	315	21	178	610	1,060
	46	Naihati	...	660	...	660	...	...	170	...	...	353	125	67	90	635	805
	47	Halishar	...	272	...	272	...	...	...	...	...	158	25	24	321	528	538
	48	Bhatpara	...	995	...	995	...	...	2,241	...	48	305	134	104	401	944	3,203
	49	Gobordanga	...	144	...	144	...	...	...	...	...	69	12	12	50	143	143
	50	Basirhat	...	602	...	602	...	...	184	...	...	192	42	20	583	837	1,021
	51	Baduria	...	222	...	222	...	...	...	...	...	91	3	25	263	382	382
	52	Taki	...	114	...	114	...	...	...	...	...	58	83	5	14	160	160
	53	Budge-Budge	480	1,312	180	1,972	10	...	613	...	12	152	491	115	732	1,490	2,715
		Total	2,249	22,068	459	24,776	330	...	14,763	...	4,117	7,133	7,819	2,806	29,753	47,511	66,391

* Includes expenditure (1) on account of Sanitary Inspectors and health officers, (2) under the Hackney Carriage Act, and (3) on certain sanitary requirements.

in the Bengal Presidency during the year ending 31st March 1915—continued.

Total expenditure.	EXTRAORDINARY AND DEBT.									BALANCE.			GRAND TOTAL.
	Investments		Payments to Sinking Funds.	Repayments of loans.	Advances.				Total disbursements.	Deposits.	Actual balance.	Total.	
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.	Deposits.	Total.					
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,67,861	...	...	1,100	...	200	19,620	13,524	34,444	2,02,305	3,449	19,495	22,944	2,25,249
17,102	...	...	...	...	...	33	...	33	17,135	...	4,142	4,142	21,277
16,789	...	...	...	...	...	2,300	894	3,194	19,983	...	45,521	45,521	65,504
6,827	...	...	...	...	...	443	385	828	7,655	...	887	887	8,542
20,468	...	3,600	...	...	100	321	684	4,705	25,173	...	3,250	3,250	28,423
49,243	...	...	...	...	...	6,320	429	6,749	55,992	614	9,311	9,925	65,917
2,78,290	...	3,600	1,100	...	300	29,037	15,916	49,953	3,28,243	4,063	82,606	86,669	4,14,912
20,653	...	...	...	...	...	1,767	9,145	10,912	31,565	1,498	5,269	6,767	38,332
63,135	...	...	...	857	110	6,380	2,976	10,323	73,458	75	29,617	29,692	1,03,150
14,944	...	1,413	...	...	...	1,225	1,843	4,481	19,425	20	1,786	1,806	21,231
8,309	..	788	...	...	...	1,259	...	2,047	10,856	...	4,075	4,075	14,931
88,888	...	2,201	...	857	110	8,864	4,819	16,851	1,03,739	95	35,478	35,576	1,39,312
97,698	...	...	...	...	...	20,288	3,175	23,463	1,21,161	746	27,727	28,473	1,49,634
15,021	...	...	...	...	...	1,455	871	2,326	17,347	...	1,716	1,716	19,063
15,537	...	...	...	...	...	...	2,302	2,302	17,839	185	10,685	10,870	28,759
4,547	...	...	...	...	...	300	55	355	4,902	345	1,151	1,496	6,398
4,641	...	...	...	...	...	...	20	20	4,661	...	2,688	2,688	7,349
5,484	...	...	...	...	...	1,235	271	1,506	6,990	...	2,061	2,061	9 051
6,050	...	...	...	480	...	960	200	1,640	7,690	...	5,340	5,340	13,030
1,49,028	...	...	...	480	...	24,238	6,894	31,612	1,80,640	1,276	51,368	52,644	2,33,284
1,88,165	...	...	...	8,833	...	3,710	2,294	14,840	2,03,005	35	9,662	9,698	2,12,703
1,30,947	...	...	...	1,395	...	4,367	7,290	13,052	1,43,999	4,114	24,847	28,961	1,72,960
19,186	...	...	...	...	...	700	983	1,683	20,869	...	60,850	60,850	81,719
29,245	...	...	...	...	...	1,074	1,488	2,562	31,807	469	2,921	3,390	35,197
30,123	...	...	...	...	...	799	1,103	1,902	32,985	8,775	46,678	55,453	87,538
11,058	...	...	...	...	...	20	75	95	11,153	...	1,565	1,565	12,718
9,926	...	...	...	303	50	62	648	1,066	10,992	...	453	453	11,445
8,005		...	...	...	...	777	...	777	8,782	...	1,609	1,609	10,391
4,26,715	...	...	...	10,537	50	11,509	13,881	35,977	4,62,692	13,394	1,48,085	1,61,979	6,24,671
13,63,749	...	7,00,000	...	94,105	...	8,624	51,742	8,54,471	22,23,220	23,788	4,23,788	4,50,576	26,73,796
42,279	...	...	...	...	...	641	1,211	1,855	44,134	1,267	4,111	5,378	49,512
14,11,028	...	7,00,000	...	94,105	...	9,268	52,953	8,56,326	22,67,354	28,055	4,27,899	4,55,954	27,23,308
23,72,602	...	7,05,801	1,100	1,05,979	460	84,683	1,03,608	10,01,631	33,74,233	48,381	7,51,205	7,99,586	41,73,819
3,20,296	...	...	...	2,639	40	1,531	30,224	34,434	3,54,730	14,312	85,835	1,00,147	4,54,877
1,59,470	...	...	...	2,431	100	260	23,856	26,647	1,86,117	11,744	33,042	44,786	2,30,903
62,071	758	51	...	1,603	...	3,066	6,129	11,607	73,678	317	16,704	17,021	90,699
25,235	...	99	...	...	...	965	188	1,252	26,487	478	1,277	1,755	28,242
40,837	...	...	...	1,536	50	351	425	2,362	43,199	965	4,118	5,113	48,312
34,008	...	...	..	1,418	..	490	636	2,544	36,552	478	5,342	5,820	42,372
1,17,953	...	...	...	...	...	135	260	395	1,18,348	1,726	43,538	45,264	1,63,612
8,123	...	...	...	...	...	480	52	532	8,655	183	4,775	4 958	13,613
8,230	...	...	...	700	...	...	135	835	9,065	...	6,262	6,262	15,327
9,887	...	...	...	...	...	161	264	425	10,312	511	1,445	1,956	12,268
18,513	...	...	...	...	...	66	2,636	2,702	21,215	1,931	26,974	28,905	50,120
15,246	...	...	...	...	...	214	104	348	15,594	4	1,279	1,283	16,877
15,012	...	...	...	175	30	234	...	439	15,451	103	841	944	16,395
20,620	...	...	...	656	...	20	100	776	21,396	228	2,529	2,757	24,153
60,578	...	..	...	4,431	...	700	492	5,623	66,201	121	15,514	15,635	81,836
15,544	3,954	...	...	...	...	92	244	4,290	19,834	...	2,271	2 271	22,105
21,635	...	...	...	1,370	...	300	256	1,826	23,461	...	10,537	10,537	33,998
11,084	...	...	...	649	50	4,447	1,931	7,077	18,161	990	3,297	4,287	22,448
19,042	...	...	...	196	...	2,404	330	2,930	21,972	...	27,037	27,037	49,009
13,552	...	...	...	...	...	203	...	203	13,755	...	594	594	14,349
41,834	...	15,000	...	2,877	5	2,000	3,439	23,321	65,155	2,190	32,337	34,527	99,682
4,170	...	...	...	...	...	300	...	300	4,470	...	3,602	3,602	8,072
13,124	...	...	...	254	...	232	...	486	13,610	...	1,831	1,831	15,441
6,578	...	...	...	..	...	...	40	40	6,618	...	9	9	6,627
2,622	...	...	...	...	...	...	48	48	2,670	...	941	941	3,611
40,311	...	...	...	1,095	...	52,168	1,390	4,653	44,964	188	6,414	6,602	51,566
11,05,575	4,712	15,150	...	21,930	275	20,909	73,119	1,36,095	12,41,670	33,469	3,38,375	3,74,844	16,16,514

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC Water-supply.	
			General administration—Office establishment, Inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.)	Pension and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRESIDENCY DIVISION—*contd.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	1,467	1,669	...	...	...	...	...	3,136	1	1,766	...	30	1,797	...	759
	55	Santipur ...	1,669	2,398	...	...	1	...	...	4,068	...	2,971	...	...	2,971	...	346
	56	Ranaghat ...	539	664	...	...	8	...	...	1,211	...	744	...	...	744	...	327
	57	Nadia ...	647	685	...	13	...	...	...	1,345	...	936	...	7	943	...	4
	58	Kushtia ...	693	722	...	...	...	...	...	1,415	...	994	...	1	995	...	5
	59	Kumarkhali ...	259	406	...	...	37	...	...	702	...	317	...	...	317	...	597
	60	Meherpur ...	326	330	...	...	...	...	...	656	...	197	...	...	197	...	189
	61	Birnagar ...	380	273	...	6	...	...	...	659	...	...	...	...	...	...	19
	62	Chakdah ...	409	370	...	...	...	...	...	779	...	96	...	...	96	...	359
		Total ...	6,389	7,517	...	19	46	...	...	13,971	1	8,021	...	38	8,060	...	2,605
Murshidabad	63	Berhampore ...	2,001	3,182	...	...	...	...	...	5,183	...	3,197	...	17	3,214	1,172	23,272
	64	Murshidabad ...	814	921	1	...	...	...	...	1,736	1	1,182	...	6	1,189	...	200
	65	Azimganj ...	702	1,137	9	658	...	...	...	2,506	...	1,504	...	...	1,504	...	...
	66	Jangipur ...	397	693	14	...	...	...	...	1,104	9	656	...	...	665	...	676
	67	Kandi ...	418	430	...	1	7	...	...	856	...	1,471	...	...	1,471	...	8
	68	Dhulian ...	381	359	...	...	...	...	...	740	...	14	...	...	14	...	31
		Total ...	4,713	6,722	24	659	7	...	...	12,125	10	8,004	...	23	8,037	1,172	24,187
Jessore	69	Jessore ...	932	1,046	...	...	...	...	...	1,978	3	1,749	...	11	1,763	4,194	3,298
	70	Kotchandpur ...	446	329	...	...	3	...	...	778	...	473	...	3	476	...	462
	71	Maheshpur... ...	344	200	...	...	...	...	...	544	...	300	...	6	306	...	22
		Total ...	1,722	1,575	...	...	3	...	...	3,300	3	2,522	...	20	2,545	4,194	3,782
Khulna	72	Khulna	815	667	...	...	...	...	...	1,482	...	649	...	2	651	4,080	1,917
	73	Satkhira	482	701	...	...	...	...	...	1,183	...	504	...	...	504	...	453
	74	Debhatta	315	242	...	...	...	...	...	557	...	41	...	...	41	...	4
		Total ...	1,612	1,610	...	...	...	...	...	3,222	...	1,194	...	2	1,196	4,080	2,374
		Divisional Total ...	57,887	60,837	24	2,299	436	27	...	1,21,610	46,393	89,539	...	288	1,36,220	19,946	1,50,833
DACCA DIVISION.																	
Dacca	75	Dacca	8,546	8,254	...	765	188	...	...	17,753	...	17,206	...	184	17,390	4,687	57,693
	76	Narayanganj ...	4,119	2,675	...	...	...	...	...	6,794	...	7,045	...	22	7,067	1,486	16,426
		Total ...	12,665	10,929	...	765	188	...	...	24,547	...	24,251	...	206	24,457	6,173	53,519
Mymensingh	77	Mymensingh ...	1,529	2,648	...	...	...	...	...	4,177	45	3,478	...	1	3,524	161	14,463
	78	Muktagacha ...	563	739	...	15	...	...	...	1,317	...	880	...	7	887	...	721
	79	Jamalpur	622	1,108	...	...	73	...	...	1,803	...	1,060	...	3	1,063	...	333
	80	Sherpur	722	818	...	...	...	...	...	1,540	93	761	...	3	857	...	219
	81	Kishorganj ...	531	706	...	...	...	...	...	1,237	...	823	...	...	823	...	1,420
	82	Bazitpur	364	319	...	...	...	...	...	683	...	477	...	...	477	...	98
	83	Netrokona ...	543	530	...	...	...	...	...	1,073	...	478	...	...	478	...	379
	84	Tangail	490	599	238	...	1	...	...	1,328	...	1,020	...	...	1,020	...	129
		Total ...	5,364	7,467	238	15	74	...	...	13,158	138	8,917	...	19	9,074	161	17,762
Faridpur	85	Faridpur	806	1,289	...	...	101	...	...	2,196	3	2,517	...	2	2,522	246	4,420
	86	Madaripur	526	933	...	...	...	...	...	1,459	...	2,549	...	4	2,353	587	...
		Total ...	1,332	2,222	...	...	101	...	...	3,655	3	4,866	...	6	4,875	833	4,420
Bakarganj	87	Barisal	1,282	1,988	...	...	36	...	...	3,306	...	2,986	...	6	2,992	1,234	8,018
	88	Nalchiti	248	322	...	...	...	...	...	570	...	470	...	3	473	...	60
	89	Jhalakati	419	277	...	...	...	...	...	696	...	963	...	2	965	...	82
	90	Pirojpur	569	390	...	...	...	...	...	959	...	1,044	...	2	1,046	...	663
	91	Patuakhali ...	428	411	...	...	...	...	...	839	...	755	...	1	756	...	560
		Total ...	2,946	3,388	...	...	36	...	...	6,370	...	6,218	...	14	6,232	1,234	9,383
		Divisional Total ...	22,307	24,006	238	780	399	...	...	47,730	141	44,252	...	245	44,638	8,401	85,084

in the Bengal Presidency during the year ending 31st March 1915—continued.

HEALTH AND CONVENIENCE.

Drainage.		Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	PUBLIC WORKS.				Total.
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	534	20,251	13,152	...	142	1	2	...	1,830	...	...	871	21	12,732	24	50,319
441	1,881	18,095	2,018	...	145	...	1	...	108	...	...	645	476	6,606	6	30,798
19,020	472	6,358	3,142	...	105	...	7	...	6	...	36	557	74	2,999	5	33,108
136	26	9,584	2,333	...	71	...	19	...	5	...	24	759	101	2,353	13	15,428
8 660	316	5,550	2,033	...	37	...	...	...	21	...	24	352	7	2,878	11	19,894
...	90	2,507	775	...	50	...	1	...	5	...	24	278	49	1,039	2	5,417
...	...	293	1,552	...	37	...	6	...	3	...	24	...	122	1,077	...	3,308
...	536	335	1,098	...	12	237	2	...	110	...	69	60	...	290	...	2,768
...	244	375	978	...	39	...	19	...	44	...	...	96	51	1,425	2	3,632
28,257	4,099	63,348	27,111	...	638	238	57	...	2,132	...	201	3,648	906	31,399	63	1,64,672
4,443	4,329	23,063	26,491	...	346	...	31	...	...	75	36	611	...	13,161	34	97,064
...	1,654	10,008	4,739	...	123	139	112	...	...	...	...	600	2,922	2,022	...	22,524
...	1,860	9,020	4,567	...	121	...	152	...	...	8	60	1,909	177	2,361	...	20,285
367	371	4,316	8,326	...	126	...	32	...	...	...	...	304	50	2,438	12	17,018
...	498	3,465	...	...	128	...	49	...	...	...	57	261	147	7,534	...	12,177
...	437	408	2,502	...	101	...	...	...	...	...	...	266	1,277	1,460	...	6,482
4,810	9,149	50,280	46,625	...	950	139	376	...	...	83	153	3,951	4,603	28,976	46	1,75,500
434	1,893	8,525	9,711	...	101	...	63	...	...	...	...	1,068	33	4,494	...	33,821
4	36	2,535	2,018	...	42	...	...	...	...	...	24	272	...	1,064	...	6,487
...	100	293	910	...	19	...	...	...	...	...	...	104	148	610	...	2,211
438	2,034	11,353	12,639	...	192	...	63	...	...	...	24	1,444	183	6,168	...	42,519
...	456	9,219	8,587	...	73	...	...	...	184	120	6	480	200	5,337	100	30,814
...	381	2,274	2,203	...	59	...	1	...	16	...	...	...	127	2,913	1	9,428
...	587	222	96	...	37	...	7	...	...	...	35	...	50	240	...	1,278
...	1,424	11,715	11,886	...	174	...	8	...	200	120	41	480	377	8,540	101	41,520
59,125	53,709	5,02,980	1,42,478	344	7,440	1,325	1,126	...	2,642	377	2,734	32,681	28,334	2,21,917	4,424	12,32,9 5
351	9,180	1,23,566	11,179	...	947	11,339	...	...	838	1,847	338	9,188	5,255	50,228	292	2,66,328
144	1,908	41,748	3,300	...	224	412	...	267	127	762	60	1,743	43	7,518	65	76,233
495	11,088	1,65,314	14,479	...	1,171	11,751	...	267	965	2,609	398	10,931	5,298	57,746	357	3,42,561
161	1,790	26,788	8,523	...	144	300	51	...	...	250	120	753	1,059	7,332	36	61,931
...	211	4,297	73	...	73	...	28	...	...	...	...	169	272	3,325	10	9,179
45	490	5,979	1,307	...	70	...	...	...	25	...	36	604	143	4 749	19	13,500
...	210	5,323	1,300	...	90	...	...	...	6	...	48	690	63	2,169	2	10,110
36	227	3,403	1 020	...	62	25	...	...	21	...	...	162	95	496	16	6,988
...	...	873	950	...	72	...	50	...	...	...	...	179	58	401	...	2,282
...	122	4,619	600	...	98	...	48	...	24	...	...	262	11	3,018	...	9,181
1,426	...	3,833	...	...	72	...	31	...	...	...	...	389	200	4,356	2	10,438
1,668	3,050	55,121	13,373	...	681	325	208	...	76	250	204	3,208	1,931	25,846	85	1,23,949
...	362	10,472	1,638	...	83	...	...	...	11	...	...	295	210	4,762	8	22,507
199	...	4,928	2,840	...	84	3,463	...	...	...	...	60	426	...	5,180	129	17,896
199	362	15,400	4,478	...	167	3,463	...	...	11	...	60	721	210	9,942	137	40,403
1,373	87	20,052	1,500	...	141	...	...	...	...	60	60	593	140	12,230	34	45,622
...	3	266	250	...	55	...	...	...	10	...	...	...	...	321	...	965
626	832	3,456	1,000	...	101	...	6	...	133	...	33	276	485	1,580	...	8,610
...	49	1.786	1,300	...	118	271	...	...	...	24	60	...	158	2.066	...	6,4?5
...	944	196	600	...	90	...	...	...	...	25	21	239	6	1,544	...	4,229
1,999	1,915	25,756	4,650	...	505	271	6	...	143	109	177	1,108	789	17,841	34	65,920
4,361	16,415	2,61,591	36,980	...	2,524	15,810	214	267	1,195	2,968	839	15,932	8,228	1,11.375	613	5,72,833

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
								Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.*	Total.	Total.
			36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	1,000	...	48	1,048	...	...	...	...	20	335	401	141	2,344	3,221	3,241
	55	Santipur ...	5,565	1,718	110	7,393	...	...	...	...	...	350	295	352	2,438	3,415	3,415
	56	Ranaghat ...	...	446	24	470	...	...	591	...	204	174	11	33	233	451	1,246
	57	Nadia ...	...	892	...	892	25	...	...	...	...	199	542	28	134	903	103
	58	Kushtia ...	100	322	...	422	...	...	397	...	...	129	177	38	435	779	1,176
	59	Kumarkhali ...	...	216	..	216	...	...	...	...	...	76	347	21	105	549	549
	60	Meherpur ...	50	169	...	219	...	...	...	...	17	90	46	13	106	255	272
	61	Birnagar ...	...	166	...	166	...	...	...	...	...	69	1,128	16	320	1,533	1,533
	62	Chakdah ...	...	204	...	204	...	...	...	...	...	119	5	32	60	216	216
		Total ...	6,715	4,133	182	11,030	25	...	988	...	241	1,541	2,952	654	6,175	11,322	12,561
Murshidabad	63	Berhampore ...	...	745	...	745	...	...	50	...	81	746	443	113	1,946	3,248	3,379
	64	Murshidabad ...	198	895	...	1,093	...	...	...	...	...	204	180	71	877	1,332	1,332
	65	Azimganj ...	...	490	...	490	...	...	...	...	...	110	154	50	720	1,024	1,024
	66	Jangipur ...	...	495	...	495	...	...	...	...	...	141	112	10	433	696	696
	67	Kandi ...	...	415	...	415	...	...	...	...	...	203	33	20	...	256	256
	68	Dhulian ...	...	228	...	228	...	...		...	...	89	...	17	27	133	133
		Total ...	198	3,268	...	3,466	...	...	50	...	81	1,493	922	281	4,003	6,689	6,830
Jessore	69	Jessore ...	...	749	...	749	...	...	2,359	...	31	195	65	64	782	1,106	3,496
	70	Kotchandpur ...	...	716	...	716	...	...	...	...	72	115	29	41	61	246	318
	71	Maheshpur... ...	...	336	...	336	...	...	40	...	...	78	...	2	69	149	189
		Total ...	...	1,801	...	1,801	...	...	2,399	...	103	388	94	107	912	1,501	4,003
Khulna	72	Khulna	...	918	9	927	...	...	402	...	...	172	83	39	413	707	1,109
	73	Satkhira	...	312	...	312	...	...	...	...	...	161	5	17	128	311	311
	74	Debhatta	...	201	...	201	....	...	...	...	50	57	18	...	...	75	125
		Total ...	...	1,431	9	1,440	...	...	402	...	50	390	106	56	541	1,093	1,545
		Divisional Total ...	9,162	32,701	650	42,513	355	...	18,602	...	4,592	10,945	11,893	3,904	41,384	68,126	91,320
DACCA DIVISION																	
Dacca	75	Dacca	...	28,923	...	28,923	300	...	12,310	...	10,146	1,304	2,945	982	12,979	18,210	40,666
	76	Narayanganj ...	2,828	...	...	2,828	...	...	5,528	...	451	375	7	378	6,623	7,383	13,362
		Total ...	2,828	28,923	...	31,751	300	...	17,838	...	10,597	1,679	2,952	1,360	19,602	25,593	54,028
Mymensingh	77	Mymensingh ...	...	1,348	...	1,348	...	...	839	...	2,197	370	152	199	1,660	2,381	5,417
	78	Muktagacha ...	...	348	...	348	...	...	...	...	...	101	100	28	293	522	522
	79	Jamalpur	...	448	24	472	240	...	...	...	...	207	96	...	199	502	502
	80	Sherpur	...	435	...	435	...	...	...	...	...	166	47	56	376	645	645
	81	Kishorganj ...	...	408	...	408	...	...	...	...	713	179	61	37	40	317	1,030
	82	Bazitpur	...	234	...	234	...	...	...	...	...	97	...	...	26	123	123
	83	Netrokona	...	490	...	490	...	...	...	...	...	99	...	23	176	298	298
	84	Tangail	...	768	120	888	...	...	...	...	92	48	30	39	501	668	760
		Total ...	...	4,499	144	4,643	240	...	839	...	3,002	1,317	486	382	3,271	5,456	9,297
Faridpur	85	Faridpur	...	531	...	531	...	...	44	...	785	191	318	69	1,442	2,020	2,849
	86	Madaripur	...	549	60	609	...	...	...	...	...	199	32	35	910	1,176	1,176
		Total ...	...	1,080	60	1,140	...	...	44	...	785	390	350	104	2,352	3,196	4,025
Bakarganj	87	Barisal	...	955	24	979	...	...	1,245	...	219	228	155	166	1,324	1,873	3,337
	88	Nalchiti	...	90	...	90	...	...	...	...	...	2	14	...	61	77	77
	89	Jhalakati	...	893	...	893	...	...	...	...	...	112	23	...	92	227	227
	90	Pirojpur	24	324	...	348	25	...	...	...	...	201	45	8	503	757	757
	91	Patuakhali ...	...	186	...	186	...	...	...	...	...	62	21	55	132	270	270
		Total ...	24	2,448	24	2,496	25	...	1,245	...	219	605	258	229	2,112	3,204	4,668
		Divisional Total ...	2,852	36,950	228	40,030	565	...	19,965	...	14,603	3,991	4,046	2,075	27,337	37,449	72,018

* Includes expenditure (1) on account of Sanitary Inspectors and Health Officers, (2) under the Hackney Carriage Act, and (3) on certain sanitary requirements.

in the Bengal Presidency during the year ending 31st March 1915—continued.

Total Expenditure.	Extraordinary and Debt.								Total Disbursements.	Balance.			Grand Total.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.								
	In securities other than for Sinking Funds.	In Savings Bank.			Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59,541	...	...	...	...	50	2,622	...	2,672	62,213	...	214	214	62,427
48,645	...	...	...	...	135	1,698	1,861	3,694	52,339	...	3,384	3,384	55,723
36,779	...	...	...	579	...	2,357	703	3,639	40,418	564	17,093	17,657	58,075
19,536	...	...	...	...	...	712	536	1,248	20,784	68	2,170	2,238	23,022
23,902	...	...	...	334	...	2,033	1,558	3,925	27,827	93	15,412	15,505	43,332
7,201	...	...	...	...	...	750	...	750	7,951	...	706	706	8,657
4,652	...	...	...	...	...	1,007	...	1,007	5,659	226	610	836	6,495
5,126	...	...	...	...	...	480	...	480	5,606	...	577	577	6,183
4,927	...	...	...	...	...	454	31	485	5,412	...	440	440	5,852
2,10,309	...	...	...	913	185	12,113	4,689	17,900	2,28,209	951	40,606	41,557	2,69,766
1,09,585	...	...	...	685	175	8,688	10 447	19,995	1,29,580	2,210	54,742	56,952	1,86,532
27,854	...	...	...	...	50	3,603	...	3,653	31,507	...	2,085	2,085	33,592
25,769	...	...	...	...	...	336	...	336	26,105	...	5,762	5,762	31,867
19,978	...	...	...	...	...	2,096	1,974	4,070	24,048	1,297	3,709	5,006	29,054
15,175	...	...	...	...	...	...	...	...	15,175	...	4,914	4,914	20,089
7,597	...	...	...	...	...	...	...	...	7,597	...	534	534	8,131
2,05,958	...	...	...	685	225	14,723	12,421	28,054	2,34,012	3,507	71,746	75.253	3,09,265
41,807	...	...	...	2,393	...	3,554	2,315	8,262	50,069	1,731	32,513	34,244	84,313
8,775	...	...	...	...	10	799	350	1,159	9,934	...	775	775	10,709
3,586	...	...	...	112	...	1,124	...	1,236	4,822	...	170	170	4,992
54,168	...	...	...	2,505	10	5,477	2,665	10,657	64,825	1,731	33,458	35,189	1,00,014
34,983	...	...	...	548	...	1,950	655	3,153	38,136	...	11,848	11,848	49,984
11,738	...	...	...	...	...	905	1,455	2,360	14,098	...	26,432	26,432	40,530
2,202	...	...	...	...	...	...	72	72	2,274	...	216	216	2,490
48,923	...	...	...	548	...	2,855	2,182	5,585	54,508	...	38,496	38,496	93,004
16,24,933	4,712	15,150	...	26,581	695	56,077	93,076	1,98,291	18.23,224	42,658	5,22,681	5,65,339	23,88,563
3,71,360	...	...	...	15,725	180	30,280	8,588	54.773	4,26,133	21,890	86,926	1,08,816	5,34,949
1,06,284	...	...	...	7,267	...	625	1,115	9,007	1,15,291	932	1,10,327	1,11,259	2,26,550
4,77,644	...	...	...	22,992	180	30,905	9,703	63,780	5,41,424	22.822	1,97,253	2,20,075	7,61,499
76,397	...	...	...	1,110	...	8,783	301	10,194	86,591	7,381	5,634	13,015	99,606
12,253	...	...	...	...	...	667	390	1,057	13,310	559	246	805	14.115
17,865	...	...	...	...	...	884	1,818	2,702	20,567	577	4,569	5,146	25,713
13,607	...	...	...	...	...	400	148	548	14,155	...	773	773	14,928
10,486	...	...	...	...	...	...	104	104	10,590	...	1,088	1,088	11,678
3,799	...	...	...	...	...	610	...	610	4,409	...	166	166	4,575
11,520	...	...	...	...	...	...	111	111	11,631	311	1,919	2,230	13,861
14,434	...	...	...	...	...	...	1,357	1,357	15,791	87	29,159	29,246	45,037
1,60,361	...	...	...	1,110	...	11,344	4,229	16,683	1,77,044	8,915	43,554	52,469	2.29,513
30,605	...	...	...	323	...	1,645	...	1,968	32,573	3,404	3,704	7,108	39,681
23,493	...	...	...	...	...	...	...	...	23,493	...	1,720	1,720	25,213
54,098	...	...	...	323	...	1,645	...	1,968	56,066	3,404	5,424	8,828	64,894
56,236	...	...	...	1,318	...	600	356	2,274	58,510	3,906	9,735	13,641	72,151
2,175	...	...	...	...	...	...	18	18	2,193	...	1,768	1,768	3,961
11,391	...	...	...	...	...	355	513	868	12,259	...	3,862	3,862	16,121
9,630	...	...	...	...	...	...	...	...	9,630	...	1,679	1,679	11,309
6,279	...	...	...	...	...	...	...	...	6,279	...	833	833	7,112
85,711	...	...	...	1,318	...	955	887	3,160	88,871	3,906	17,877	21,783	1,10,654
7,77,814	...	...	...	25,743	180	44,849	14,819	85,591	8,63,405	39,047	2,64,108	3,03,155	11,66,560

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.	
																Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	2,773	6,296	167	510	76	...	...	9,822	126	3,93[illegible]	...	9	4,071	70,922	3,673
	93	Cox's Bazar	263	425	...	...	...	...	...	688	...	382	...	...	382	99	...
		Total	3,036	6,721	167	510	76	...	...	10,510	126	4,318	...	9	4,453	71,021	3,673
Tippera	94	Comilla ...	1,025	1,233	...	7,495	...	39	...	9,822	...	1,935	...	29	1,964	...	1,124
	95	Brahmanbaria	470	796	...	142	...	36	...	1,444	23	795	...	3	821	...	4,141
	96	Chandpur ...	1,145	632	...	123	...	...	...	1,900	...	3,032	...	48	3,080	...	3,621
		Total	2,640	2,691	...	7,760	...	75	...	13,166	23	5,762	...	80	5,865	...	8,886
Noakhali	97	Noakhali ...	800	730	...	...	...	...	...	1,530	...	1,025	...	78	1,103	...	613
		Divisional Total	6,476	10,142	167	8,270	76	75	...	25,206	149	11,105	...	167	11,421	71,021	13,202
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	1,541	2,626	...	149	...	...	...	4,316	255	2,761	...	58	3,074	1,500	202
	99	Nator ...	704	1,244	...	...		...	...	1,948	...	1,460	...	14	1,474	...	525
		Total	2,245	3,870	...	149	...	...	...	6,264	255	4,221	...	72	4,548	1,500	727
Dinajpur	100	Dinajpur	1,771	2,400	...	...	5	...	...	4,176	36	3,575	...	20	3,631	570	51
Jalpaiguri	101	Jalpaiguri ...	1,072	1,511	...	...	...	...	...	2,583	...	1,878	...	149	2,027	6	128
Rangpur	102	Rangpur ...	1,191	1,717	...	2	3	...	...	2,913	...	3,338	...	...	3,388	50	33
Bogra	103	Bogra ...	1,686	1,213	...	78	...	...	...	2,977	50	2,524	...	2	2,576	...	56
	104	Sherpur ...	554	616	...	...	...	...	...	1,170	...	944	...	2	946	...	19
		Total	2,240	1,829	...	78	...	...	...	4,147	50	3,468	...	4	3,522	...	75
Pabna	105	Pabna ...	793	2,561	...	...	...	...	...	3,354	16	3,261	...	1	3,278	60	2,511
	106	Serajganj ...	646	1,186	...	...	...	...	...	1,832	...	1,467	...	9	1,476	738	...
		Total	1,439	3,747	...	...	...	...	...	5,186	16	4,728	...	10	4,754	798	2,511
Malda	107	English Bazar	1,041	845	...	...	...	...	...	1,886	126	1,221	...	17	1,364	...	1
	108	Old Malda ...	300	336	16	30	...	...	...	682	...	282	...	34	317	...	9
	109	Nawabganj	465	677	...	...	...	...	...	1,142	...	461	...	1	462	...	982
		Total	1,806	1,858	16	30	...	...	...	3,710	126	1,965	...	52	2,143	...	992
Darjeeling	110	Darjeeling ...	17,582	8,930	...	3,391	3,139	...	...	33,042	3,014	32,150	...	114	35,278	11,161	9,332
	111	Kurseong ...	1,369	1,401	...	30	72	60	...	2,932	...	2,197	...	...	2,197	1,442	3,319
		Total	18,951	10,331	...	3,421	3,211	60	...	35,974	3,014	34,347	...	114	37,475	12,603	12,651
		Divisional Total	30,715	27,263	16	3,680	3,219	60	...	64,953	3,497	57,570	...	421	61,488	15,536	17,166
		GRAND TOTAL	1,70,900	1,96,515	892	34,736	7,538	657	...	4,11,238	78,304	3,34,567	...	1,699	4,14,570	4,05,425	3,79,724
		GRAND TOTAL FOR 1913-14	1,65,716	1,91,742	2,290	25,011	7,195	3,870	...	3,95,824	76,462	3,28,785	...	1,359	4,06,606	9,18,855	3,46,436

in the Bengal Presidency during the year ending 31st March 1915—continued.

HEALTH AND CONVENIENCE.

DRAINAGE.		Conservancy (including road-cleaning and watering) latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	PUBLIC WORKS.				Total
Capital outlay.	Establishment, repairs, etc.											Establishment.	Buildings.	Roads.	Stores.	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,647	388	31,145	2,500	150	171	143	557	...	343	...	251	12 838	845	30,279	77	1,55,928
...	107	1.495	580	...	60	295	...	...	...	...	...	407	24	1,314	...	4,381
1,647	495	32,640	3,080	150	231	437	557	...	343	...	251	13,245	869	31,593	77	1,60.309
195	1,926	14,653	2,238	...	74	94	61	...	...	...	...	898	130	8,814	...	30 207
...	310	6,024	1,500	...	86	...	...	...	9	...	...	323	49	4,845	...	17 287
200	1,276	17.688	1,500	...	72	...	...	...	...	...	...	504	163	6,796	241	32,061
395	3.512	38,365	5,238	...	232	94	61	...	9	...	...	1,725	342	20,455	241	79,555
...	592	8.191	1,500	...	77	...	13	...	...	225	...	403	78	854	...	12,576
2,042	4,599	79,196	9,818	150	540	531	631	...	352	225	251	15.373	1,289	52,902	318	2,52,440
...	2,334	17,183	8,600	...	180	233	178	...	96	53	...	867	...	4,517	...	35,943
...	1,210	6,943	900	...	85	...	...		...	...	...	437	...	3,222	49	13,371
...	3,544	24,126	9,500	...	265	233	178	...	96	53	...	1,304	...	7,739	49	49,314
658	428	21.189	3,583	...	131	...	52	...	203	225	...	720	140	8,537	129	36.625
...	636	13.476	3,213	...	183	11	3	...	...	...	...	193	673	2,236	84	20,840
...	1,663	17.320	642	...	262	..	61	...	161	...	...	360	78	6,677	...	27,314
121	841	12,844	1,464	...	92	...	...	...	494	36	60	627	1,053	3,906	...	21,601
...	178	3,352	1,240	...	79		...	...	6	...	...	433	74	328	6	5,715
121	1,019	16,196	2,704	.	178	..	...	...	500	36	60	1,060	1,127	4,234	6	27,316
...	1,262	8,056	2,000	...	120	84	32	.	...	.	188	600	143	3,318	22	18.396
408	...	6,406	2,650	...	168	1.169	...	..	237	...	...	803	1	3,532	50	16,162
408	1,262	14,462	4,650	...	288	1,253	32	.	237	...	188	1,403	144	6,850	72	34,558
577	2,394	11,347	1,750	...	179	177	...	...	..	...	...	454		2,940	...	19,819
...	67	720	506	...	25	...	...	...	...	...	...	...	344	2,425	...	4.036
...	...	1,983	1,360	...	186	...	100	...	...	...	22	178	19	1,534	...	6,564
577	2,461	14,050	3,616	...	390	177	100	...	...	...	22	632	363	6.899	...	30,279
2,547	2,332	41,794	22,154	...	590	5 673	...	...	284	...	. .	15,220	10,906	30,851	...	1,47.844
21,526	286	10,927	5,079	...	135	124	...	...	118	...	60	120	609	376	...	44.121
24,073	2,618	52,721	27,233	...	725	5,797	...	...	402	...	60	10,340	11,515	31,227	...	1,91,965
25,837	13,631	1,73,540	55,141	...	2,429	7,471	426	...	1,599	311	330	16,012	14,040	74,399	340	4,18.211
5,42,087	1,44,683	15,18,266	3,49,651	3,943	18,499	35,198	4,350	267	6.425	8,183	9,995	1,13.477	60,405	6 44,499	11,458	12 56.515
2,34,017	7,31,631	14,45,131	3,48,331	27,486	18,100	34,515	3,097	242	6,575	6,622	8,360	1,11,400	85,481	6.52,92.	10,916	43.91.744

FORM NO. III—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.								
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).				Total.
								Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	Provident Fund.	Miscellaneous.*		Total.
			36	37	38	39	40	41	42	43	44	45	45 (a)	45 (b)	45 (c)	46	47
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	92	Chittagong	14,995	3,637	227	18,859	...	...	...	...	671	...	1,300	540	2,507	4,347	5,018
	93	Cox's Bazar	...	520	...	520	1,347	...	...	...	...	157	...	...	136	293	293
		Total	14,995	4,157	227	19,379	1,347	...	...	...	671	157	1,300	540	2,643	4,640	5,311
Tippera	94	Comilla	691	60	...	751	68	...	...	...	...	276	305	46	976	1,607	1,607
	95	Brahmanbaria	...	648	...	648	...	...	...	...	...	116	74	...	1,439	1,629	1,629
	96	Chandpur	...	1,260	...	1,260	...	...	580	...	...	96	257	66	832	1,251	1,831
		Total	691	1,968	...	2,659	68	...	580	...	...	488	640	112	3,247	4,487	5,067
Noakhali	97	Noakhali	386	...	50	436	...	...	...	...	...	227	72	39	132	470	470
		Divisional Total	16,072	6,125	277	22,474	1,415	...	580	...	671	872	2,012	691	6,022	9,597	10,848
RAJSHAHI DIVISION.																	
Rajshahi	98	Rampur Boalia	983	312	210	1,505	...	...	...	...	...	282	3,282	93	1,816	5,473	5,473
	99	Nator	178	1,318	59	1,555	...	...	...	...	...	149	182	46	256	633	633
		Total	1,161	1,630	269	3,060	...	...	...	...	...	431	3,464	139	2,072	6,106	6,106
Dinajpur	100	Dinajpur	5,177	556	25	5,758	60	...	...	...	668	424	27	168	434	1,053	1,721
Jalpaiguri	101	Jalpaiguri	1,078	...	...	1,078	...	...	457	...	...	236	312	136	1,712	2,396	2,853
Rangpur	102	Rangpur	...	1,519	405	1,924	1,100	...	...	...	202	801	305	152	1,057	2,315	2,517
Bogra	103	Bogra	4,090	840	...	4,930	...	...	...	...	102	364	...	80	1,185	1,629	1,731
	104	Sherpur	437	84	...	521	...	...	63	...	...	115	...	28	619	762	825
		Total	4,527	924	...	5,451	...	...	63	...	102	479	...	108	1,804	2,391	2,556
Pabna	105	Pabna	48	1,534	60	1,642	...	...	...	...	...	764	293	70	293	1,420	1,420
	106	Serajganj	...	1,062	...	1,062	...	...	149	...	...	268	113	71	612	1,064	1,213
		Total	48	2,596	60	2,704	...	...	149	...	...	1,032	406	141	905	2,484	2,633
Malda	107	English Bazar	...	644	...	644	...	...	55	...	...	144	12	64	229	449	504
	108	Old Malda	...	420	...	420	...	...	...	...	25	117	164	6	76	363	388
	109	Nawabganj	...	870	...	870	...	...	...	...	...	4	51	29	95	179	179
		Total	...	1,934	...	1,934	...	...	55	...	25	265	227	99	400	991	1,071
Darjeeling	110	Darjeeling	2,710	...	100	2,810	150	...	34,049	...	14,760	2,614	1,652	1,374	5,015	10,655	59,464
	111	Kurseong	180	910	8	1,098	...	...	628	...	46	241	4	137	1,248	1,630	2,304
		Total	2,890	910	108	3,908	150	...	34,677	...	14,806	2,855	1,656	1,511	6,263	12,285	61,768
		Divisional Total	14,881	10,069	867	25,817	1,310	...	35,401	...	15,803	6,523	6,397	2,454	14,647	30,021	81,225
		GRAND TOTAL	86,774	1,18,521	3,458	2,08,753	5,389	112	1,71,672	...	40,807	40,801	33,601	14,852	1,53,847	2,43,101	4,55,692
		GRAND TOTAL FOR 1913-14	83,136	97,851	2,588	1,83,575	7,212	1,777	1,62,794	...	37,716	40,188	31,523	13,789	75,134	1,60,639	3,62,926

* Includes expenditure (1) on account of Sanitary Inspectors and Health Officers, (2) under the Hackney Carriage Act, and (3) on certain sanitary requirements.

in the Bengal Presidency during the year ending 31st March 1915—concluded.

Total Expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.
	Investments.				Advances.								
	In securities (other than for Sinking Funds).	In Savings Bank.	Payment to Sinking Funds.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.	
48	49	50	51	52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,93,698	...	...	...	...	...	15,018	...	15,018	2,08,716	5,428	2,04,312	2,09,740	4,18,456
7,611	...	...	...	...	50	100	...	150	7,761	..	1,080	1,080	8,841
2,01,309	...	...	...	...	50	15,118	...	15,168	2,16,477	5,428	2,05,392	2,10,820	4,27,297
44,419	...	...	...	...	...	1,441	163	1,604	46.023	2,198	1,307	3,505	49,528
21,829	...	...	...	...	...	224	...	224	22,053	...	3,575	3,575	25,628
40,132	...	...	...	524	50	1,523	2,589	4,686	44,818	125*	21,339	21,464	66,282
1,06,380	...	...	...	524	50	3,188	2,752	6,514	1,12,894	2,323	26,221	28,544	1,41,438
16,115				...	50	400	72	522	16,637	2,976	1,178	4,154	20,791
3,23,804	...	...	...	524	150	18,706	2,824	22.204	3,46,008	10,727	2,32,791	2,43,518	5,89,526
50,311	...	...	...	...	...	3,846	50	3,896	54,207	...	2,189	2,189	56,396
18,981	...	...	...	...	...	1,548	38	1,586	20,567	...	19,473	19,473	40,040
69,292	...	...	...	...	...	5,394	88	5,482	74,774	...	21,662	21,662	96,436
51,971	...	...	...	...	...	3,901	2,950	6,851	58,822	1,129	9,111	10,240	69,062
29,381	...	...	...	2,090	...	200	107	2,397	31,778	1,562	15,323	16,885	48,663
39,156	...	...	...	...	25	9,620	1,061	10,706	49,862	1,831	752	2,583	52,445
33,815	...	...	...	...	...	552	10	562	34,377	2,211	2,841	5,052	39,429
9,177	...	...	...	430	...	22	...	452	9,629	...	2,252	2,252	11,881
42,992	...	...	...	430	...	574	10	1,014	44,006	2,211	5,093	7,304	51,310
28,090	...	...	...	...	...	970	...	970	29,060	155	7,433	7,588	36,648
21,745	...	...	...	216	...	150	362	728	22,473	2,581	1,870	4,451	26,924
49,835	...	...	...	216	...	1,120	362	1,698	51.533	2,736	9,303	12,039	63,572
24,217	...	...	...	253	...	700	1,897	2,850	27,067	...	5,744	5,744	32,811
5,903	...	...	...	...	...	...	...	...	5,903	...	2,088	2,088	7,991
9,017	...	...	...	...	...	...	...	...	9,017	1,099	14,294	15,393	24,410
39,137	...	...	...	253	...	700	1,897	2.850	41,987	1,099	22,126	23,225	65,212
2,78,588	...	8,964	...	44,133	...	25,314	18.831	97,242	3,75,830	9,991	1,20,562	1,30,553	5,05,383
52,852	...	...	...	7,507	...	15,433	7,019	30,019	82,871	13	10,606	10,619	93,290
3,31,240	...	8,964	...	51,640	...	40807	25,850	1,27,261	4,58,501	10,004	1,31,168	1,41,172	5,99,673
6,53,004	...	8,964	...	54,629	25	62,316	32,325	1,58,259	8,11,263	20,572	2,14,538	2,35,110	10,46,373
57,52,157	4,712	7.20.915	1,100	2,13,456	1,510	2,66,631	2,48,652	14.65,976	72,18.133	1,61,335	19,85,323	21,46,708	93,64,841
57,47,887	23,979	4,51,501	1,100	1,99,675	1,244	3,02,208	2,25.570	12,10,277	69,58.164	2,21,851	16,84,587	19,06,438	88.64,602

* Value of uncashed cheque.

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each municipality in the Bengal Presidency, the population within municipal limits, the number of rate-payers, and percentage of rate-payers to population during the year 1914-15.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Burdwan Division.	Burdwan	1	Burdwan	1st April 1865	35,921	7,377	20·5
		2	Kalna	1st „ 1869	8,603	3,011	34·9
		3	Katwa	1st „ „	6,904	2,350	34·03
		4	Dainhat	1st „ „	5,342	1,342	25·1
		5	Raniganj	1st „ 1876	15,497	1,792	11·5
		6	Asansol	1st October 1896	21,919	2,507	11·4
	Birbhum	7	Suri	July 1876	9,131	1,697	18·58
	Bankura	8	Bankura	1st April 1869	23,453	2,872	12·2
		9	Vishnupur	1st September 1873	20,478	3,014	14·7
		10	Sonamukhi	1st April 1886	13,275	1,821	13·7
	Midnapore	11	Midnapore	1865	32,740	5,450	16·6
		12	Tamluk	1864	8,048	1,946	24·1
		13	Ghatal	1st April 1869	12,064	2,611	21·6
		14	Chandrakona	1st „ „	8,121	2,140	26·3
		15	Ramjibanpur	1st „ 1876	8,481	1,845	21·7
		16	Khirpai	1st „ „	4,605	1,100	23·9
		17	Kharar	1st „ 1888	8,839	1,290	14·5
	Hooghly	18	Hooghly-Chinsura.	1865	28,916	7,499	25·9
		19	Serampore	„	49,594	7,790	15·7
		20	Uttarpara	„	7,373	1,333	18·0
		21	Baidyabati	1869	20,516	4,085	19·9
		22	Bhadreswar	„	24,353	2,517	10·3
		23	Kotrang	„	6,574	1,138	17·3
		24	Bansberia	„	6,108	1,355	22·1
		25	Arambagh	1886	8,048	1,575	19·5
	Howrah	26	Howrah	1862	1,79,006	21,187	11·8
		27	Bally	1st April 1883	22,394	3,297	14·7
				Divisional Total ...	596,303	95,941	16·08
Presidency Division.	24-Parganas	28	Cossipore-Chitpur	1st April 1889 ...	47,012	5,913	12·5
		29	Maniktala	1st „ „ ...	53,675	7,852	14·6
		30	Baranagar	1st „ 1869 ...	25,889	4,140	15·9
		31	Kamarhati	1st August 1899	18,004	2,413	13·4
		32	South Suburban	1st April 1869 ...	28,083	6,385	22 7
		33	Tollyganj	1st „ 1901 ...	18,626	3,094	16·6
		34	Garden Reach	13th March 1897	45,295	4,000	8·8
		35	Rajpur	1st April 1876 ...	11,609	2,376	20·4
		36	Baruipur	1st „ 1869 ...	5,376	1,262	23·4
		37	Jainagar	1st „ „ ...	9,247	1,546	16·7
		38	South Dum-Dum.	1st „ 1876 ...	12,882	2,282	17·7
		39	North Dum-Dum.	1st September 1870	5,046	877	17·3
		40	South Barrackpore.	1st April 1869 ...	11,849	1,810	15·2
		41	Panihati	1st „ 1900 ...	11,118	2,300	20·6
		42	Titagarh	1st „ 1895 ...	45,159	1,646	3·6
		43	North Barrackpore.	1st „ 1869 ...	16,105	1,851	11·4
		44	Garulia	21st May 1896 ...	11,582	587	5·06
		45	Barasat	1st April 1869 ...	8,794	1,571	17·8

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Presidency Division—*concluded.*	24-Parganas	46	Naihati ...	1st May 1869 ...	18,218	5,331	29·2
		47	Halisahar ...	1st July 1903 ...	13,454	2,140	15·9
		48	Bhatpara ...	1st ,, 1899 ...	50,426	3,213	6·3
		49	Gobordanga ...	26th April 1870 ...	5 072	1,080	21·2
		50	Basirhat ...	1st ,, 1869 ...	18,332	2,776	15·1
		51	Baduria ...	1st ,, ,, ...	13,685	1,926	14·07
		52	Taki ...	1st ,, ,, ...	5,203	1,109	21·3
		53	Budge-Budge...	1st ,, 1900 ...	17,982	2.197	12·2
	Nadia ...	54	Krishnagar ...	1st November 1864	23,475	4,720	20·1
		55	Santipur ...	11th January 1865	26,703	7,915	29·6
		56	Ranaghat ...	21st September 1864	9,850	2,336	23·7
		57	Nadia ...	1st April 1869 ...	12,480	3,914	31·3
		58	Kushtia ...	1st ,, ,, ...	6,291	1,549	24·6
		59	Kumarkhali ...	1st ,, ,, ...	3,769	1,278	33·9
		60	Meherpur ...	1st ,, ,, ...	5.961	1,288	21·6
		61	Birnagar ...	1st ,, ,, ...	2,654	744	28·03
		62	Chakdah ...	1st May 1886 ...	4,931	1,314	26·6
	Murshidabad	63	Berhampore ...	1st July 1876 ...	26,142	5,908	22·6
		64	Murshidabad ...	1st April 1869 ...	12,669	3,019	23·8
		65	Azimganj ...	1st ,, 1896 ...	12,327	3,400	27·5
		66	Jangipur ...	1st ,, 1869 ...	11,408	2,354	20·6
		67	Kandi ...	1st ,, ,, ...	12,638	2,385	18·8
		68	Dhulian ...	1st July 1909 ...	8,298	1,339	16·1
	Jessore ...	69	Jessore ...	1st August 1864	8,911	1,693	18·9
		70	Kotchandpur ...	1st July 1883 ...	8,077	1,388	17·1
		71	Maheshpur ...	1st April 1869 ...	4,215	940	22·3
	Khulna ...	72	Khulna ...	1st October 1884	12,993	1,998	15·3
		73	Satkhira ...	1st April 1869 ...	10,866	2,039	18·7
		74	Debhatta ...	1st July 1876 ...	5,296	907	17·1
				Divisional Total ...	757,677	124,105	16·3
Dacca Division.	Dacca ...	75	Dacca ...	August 1864 ...	108,152	12,163	11·2
		76	Narayanganj ...	8th September 1876	27,876	2,551	9·1
	Mymensingh	77	Mymensingh ...	1st April 1869 ...	19,853	2,771	13·9
		78	Muktagacha ...	October 1875 ...	6,555	1,185	18·07
		79	Jamalpur ...	1st April 1869 ...	21,109	3,070	14·5
		80	Sherpur ...	1st ,, ,, ...	15,591	2,643	16·9
		81	Kishorganj ...	1st ,, ,, ...	18,026	2,399	13·3
		82	Bazitpur ...	1st ,, ,, ...	10,833	1,780	16·4
		83	Netrokona ...	1st January 1887	13,740	2,114	15·3
		84	Tangail ...	1st July 1887 ...	16,362	3,121	19·07
	Faridpur ...	85	Faridpur ...	January 1869 ...	13,131	2,331	17·7
		86	Madaripur ...	April 1875 ...	19,073	3,410	17·8
	Bakarganj ...	87	Barisal ...	1st July 1876 ...	22,473	3,382	15·0
		88	Nalchiti ...	1st April 1875 ...	1,953	306	15·6
		89	Jhalakati ...	1st ,, ,, ...	5,979	963	16·1
		90	Pirojpur ...	1st July 1885 ...	11,996	2,361	19·6
		91	Patuakhali ...	1st April 1892 ...	6,217	1,035	16·6
				Divisional Total ...	338,919	47,585	14·04
Chittagong Division.	Chittagong ...	92	Chittagong ...	5th July 1864 ...	28,766	5,016	17·4
		93	Cox's Bazar ...	1st April 1869 ...	4,378	836	19·09
	Tippera ...	94	Comilla ...	30th November 1864	22,692	3,203	14·1
		95	Brahmanbaria	1st August 1868 ...	22,295	3,938	17·6
		96	Chandpur ...	1st October 1897 ...	12,717	1,814	14·2
	Noakhali ...	97	Noakhali ...	1st July 1876 ...	7,009	1,600	22·8
				Divisional Total ...	97,857	16,407	16·6

APPENDIX A—*concluded.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Rajshahi Division.	Rajshahi ...	98	Rampur-Boalia	21st April 1876 ...	23,406	4,581	19·6
		99	Nator ...	1st „ 1869 ...	8,251	1,952	23·7
	Dinajpur ...	100	Dinajpur ...	1st „ „ ...	15,943	3,575	22·5
	Jalpaiguri ...	101	Jalpaiguri ...	1st „ 1885 ...	11,469	2,168	18·9
	Rangpur ...	102	Rangpur ...	1st April 1869 ...	16,429	3,176	19·3
	Bogra ...	103	Bogra ...	1st July 1876 ...	9,113	2,609	28·6
		104	Sherpur ...	1st „ „ ...	4,088	1,105	27·0
	Pabna ...	105	Pabna ...	1st „ „ ...	19,274	3,790	19·7
		106	Serajganj ...	1st April 1869 ...	24,777	4,161	16·8
	Malda ...	107	English Bazar	1st „ „ ...	14,322	2,175	15·2
		108	Old Malda ...	1st „ „ ...	3,750	802	21·4
		109	Nawabganj ...	1st Feb. 1903 ...	11,956	2,300	19·2
	Darjeeling ...	110	Darjeeling ...	1st „ 1853 ...	19,005	1,035	5·4
		111	Kurseong ...	1st May 1879 ...	5,574	632	11·3
			Divisional Total ...		187,359	34,061	18·18
			Grand Total ...		1,978,115	318,099	16·08
			Grand Total for 1913-14 ...		1,978,115	314,562	15·9

APPENDIX B.

Statement showing the results of general elections held in municipalities in the Bengal Presidency during the year 1914-15.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
		BURDWAN DIVISION.					
2	Kalna	Ward No. I 341	284	83·2	4	7	
		,, II 262	157	59·9	3	4	
		,, III 214	179	83·6	3	7	
9	Vishnupur ...	Ward No. A 357	239	66·9	2	7	Two candidates withdrew.
		,, B 488	322	65·9	2	7	One candidate withdrew.
		,, C 401	260	64·5	2	7	Three candidates withdrew.
		,, D 372	260	69·8	2	5	
10	Sonamukhi ...	Ward No. I 120	No poll.	...	1	1	
		,, II 178	62	34·8	2	3	
		,, III 81	No poll.	...	1	1	
		,, IV 140	97	69·2	1	4	
		,, V 207	108	52·1	1	3	
12	Tamluk	 851	434	50·9	8	12	
13	Ghatal	Ward No. A 274	No poll.	...	2	2	
		,, B 232	,,	...	3	3	
		,, C 241	14	5·8	3	5	One withdrew.
		,, D 135	27	20·0	2	6	Three withdrew.
14	Chandrakona ...	Ward No. I ... 20	13	65·0	1	3	Two withdrew.
		,, II 42	18	42·85	1	3	ditto.
		,, III 61	39	63·93	1	3	One withdrew.
		,, IV 51	34	66·66	1	3	
		,, V 80	43	53·7	2	3	
		,, VI 151	78	51·65	2	5	One withdrew and one died.
15	Ramjibanpur ...	Ward No. I 184	143	77·72	2	3	
		,, II 89	63	70·79	1	2	
		,, III 86	No poll.	...	2	2	
		,, IV 81	,,	...	1	1	
16	Khirpai ...	Ward No. I 92	No poll.	...	2	2	
		,, II 97	,,	...	1	1	
		,, III 69	,,	...	2	2	
		,, IV 68	,,	...	1	1	
17	Kharar ...	Ward No. I 369	No poll.	...	4	4	
		,, II 117	,,	...	3	3	
		,, III 95	,,	...	3	3	
27	Bally	Ward No. I 762	572	75·06	4	29	
		,, II 685	504	73·57	4	22	
		,, III 275	127	46·18	3	4	
		,, IV 490	No Poll.	...	3	3	
		PRESIDENCY DIVISION.					
62	Chakdah ...	Ward No. I 156	87	55·7	2	4	
		,, II 154	68	44·1	2	3	
		,, III 164	No poll.	...	2	...	
		,, IV 161	71	44·1	2	3	
65	Azimganj ...	Ward No. I 326	277	84·9	4	6	
		,, II 778	679	87·2	4	6	
		,, III 187	157	83·9	2	3	
		DACCA DIVISION.					
87	Barisal	—Church— Ward 373	243	65·1	3	10	Four contested.
		II—Kutibari— Ward 93	...	...	2	2	No contest. No votes recorded.
		III—Kalibari— Ward 597	415	69·5	2	10	Three contested
		IV—Kotwali— Ward 474	307	64·8	2	8	Four contested.
		V—School— Ward 203	150	73·8	1	6	Two contested.
		CHITTAGONG DIVISION.					
		Nil.					

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons actually who voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
		RAJSHAHI DIVISION					
99	Nator	Ward No. I ... 57	...	...	1	...	
		,, II ... 67	...	...	1	...	
		,, III ... 43	...		1	...	
		,, IV ... 98	...	...	1	...	No contest.
		,, V ... 6	...	...	1	...	
		,, VI ... 36	...	...	1	...	
		,, VII ... 102	...	...	1	...	
		,, VIII ... 62	29	62·9	1	3	
		,, IX ... 93	60	72·3	1	4	
		,, X ... 67	...	...	1	...	
		,, XI ... 104	...	...	1	...	No contest.
		,, XII ... 64	...	...	1	...	
102	Rangpur ...	Rangpur ward ... 1,418	897	64·9	7	13	
		Mahiganj ,, ... 648	251	38·7	5	8	
103	Bogra ...	Ward No. I ... 266	...	...	3	8	Six withdrew. Two were elected, and one was selected by Government under section 16.
		,, II ... 584	...	...	5	14	Ten withdrew, four were elected, and one was selected by Government under section 16.
		,, III ... 266	...	...	2	7	Five withdrew
104	Sherpur ...	Ward No. I ... 125	...	No poll.	3	3	
		,, II ... 106	82	77·3	3	6	
		,, III ... 78	46	58·9	2	3	
105	Pabna	Ward No. I ... 491	332	67·6	3	8	
		,, II ... 426	...	No poll.	2	2	
		,, III ... 338	185	54·7	2	6	
		,, IV ... 294	225	76·5	3	9	
106	Serajganj ...	Gayela ward ... 743	455	61·2	5	10	Contest was very hot amongst six.
		Gange ,, ... 863	480	55·6	3	6	One withdrew.
		Ranigram ,, ... 278	202	72·7	2	6	Two withdrew.
		Putlabari ,, ... 353	239	67·7	2	5	Two withdrew.
107	English Bazar...	Ward No. I ... 321	275	85·7	4	9	
		,, II ... 534	403	75·5	3	6	
		,, III ... 163	131	80·4	3	7	
		,, IV ... 167	136	80·8	2	8	
108	Old Malda ...	Ward No. I ... 108	...	No poll.	3	3	
		,, II ... 75	66	88·	3	4	
		,, III ... 128	73	57·0	2	3	

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in the Bengal Presidency, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1914-15.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	BURDWAN DIVISION.			Rs. A. P.	Rs. A. P.	
1	Burdwan ...	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	1,773 13 0	.....	Due to general revision of assessment.
		Water-rate	At the rate of 7½ per cent. on those holdings that have house connections, and at the rate of 6 per cent. generally within the water-supply area.	1,390 15 3	.....	
		Latrine fees	At the rate of 3¾ per cent. on the annual value of holdings.	1,069 14 6	.....	
2	Kalna	Tax on persons ...	Annas 12 per cent. on the annual income; Government and other public buildings are assessed at 7½ per cent. on their annual value.	9 4 9	.....	Due to the assessment of new holdings.
		Latrine fees	According to scale fixed by the Commissioners up to Rs. 96 and above Rs. 96 at 6¾ per cent. on the annual value of each holding.	101 11 0	.....	
3	Katwa	Tax on persons ...	At one per cent. on annual income; Government and other public buildings are assessed at 7½ per cent. on their annual value.	12 6 0	.....	Due to intermediate assessments.
		Latrine fees	According to the annual value of holdings.	180 2 6	.....	
4	Dainhat	Tax on persons ...	At the rate of annas 14 per cent. of their income; Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ...	At 5 per cent. on the annual value of holdings.			
5	Raniganj... ...	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	1,423 4 9	.....	Due to general revision of assessment.
		Latrine fees	At 1¾ per cent. on the annual value of holdings.	269 9 9	.....	
6	Asansol	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,298 9 6	.....	Ditto, ditto.
		Latrine fees	At 3¾ per cent. on the annual value of holdings.			
7	Suri	Tax on persons ...	Government and other public buildings are assessed at 7½ per cent. on their annual value. Re. 1-6 per cent. per month on some of above Rs. 30 per month, and Re. 1-1 on income up to Rs. 30 per month.	1,082 0 0	.....	This tax has been revised during 1913-14 with effect from 1914-15 and has resulted in an increase of Rs. 1,082 a year.
		Latrine fees	Valuation. Rs. Rs. — Quarterly tax. Rs. A. From 1 to 12 ... 0 1 Above 12 ,, 24 ... 0 3 ,, 24 ,, 30 ... 0 6 ,, 30 ,, 36 ... 0 9 ,, 36 ,, 48 ... 0 12 ,, 48 ,, 60 ... 0 15 ,, 60 ,, 72 ... 1 2 ,, 72 ,, 84 ... 1 5 ,, 84 ,, 100 ... 1 8 ,, Rs. 100 for every Rs. 25 annas 4 per quarter.	306 0 0	.....	The latrine tax has been revised during 1913-14 with effect from the beginning of the year 1914-15. It resulted in an increase of Rs. 306 per annum.
8	Bankura	Tax on persons ...	At Re. 1½ per cent. per month. Government and other public buildings are assessed at 7½ per cent. on their annual value.	2,209 0 0	.....	Due to general revision of assessment made during the year under report.
		Latrine fees ...	Valuation. Rs. Rs. — Annual fees. Rs. A. From 1 to 25 (with privy) ... 3 0 ,, 26 ,, 30 ,, ... 4 0 ,, 31 ,, 60 (with or without privy). 6 0 ,, 61 ,, 90 ,, ... 7 8	.....	.....	
				853 0 0		

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
		Burdwan Division—*continued.*				
8	Bankura—*concld.*	Latrine fees—*concld.*	Valuation. Rs. Rs. / Annual fees. Rs. A.			
			From 91 to 120 (with or without privy). 9 8			
			,, 121 ,, 150 ,, 12 0			
			,, 151 ,, 200 ,, 16 0			
			,, 201 ,, 250 ,, 20 0			
			,, 251 ,, 300 ,, 24 0			
			,, 301 ,, 400 ,, 28 0			
			,, 401 ,, 500 ,, 32 0			
			,, 501 ,, 600 ,, 34 0			
			,, 601 and upwards 36 0			
9	Vishnupur ...	1 Tax on persons ...	At 1¼ per cent. per month ... Government and other public buildings are assessed at not more than 6¼ per cent. on their annual value.	99 0 0	.....	Due to partial revision made during year
		2 Latrine fees ...	At Rs. 3 when the annual value of holdings is Rs. 25 and 6 pies per rupee on the annual value of holdings exceeding Rs. 25, in addition to Rs. 3 above referred to.	.....	17 0 0	
10	Sonamukhi ...	Tax on persons ...	At 2 per cent. per month.	616 0 0	.....	Due to general revision of personal tax undertaken in 1913-14 which came into force during the year.
			Government and other buildings are assessed at 7½ per cent. on their annual value.	32 0 0	.....	
11	Midnapore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	2,303 3 6	Due to reduction of assessment on appeal.
		Latrine fees ...	Ditto ditto ...	.....	2,023 7 0	
12	Tamluk ...	Tax on persons ...	At 1 per cent.			Due to the demolition of some houses.
		Latrine fees ...	According to the scale of fees sanctioned by the Municipal Commissioners.	.....	29 4 0	
13	Ghatal ...	Tax on persons ...	At 1¼ per cent. per month on the income according to circumstances and property.	.....	220 10 9	Due to the remission on account of deaths, reduced circumstances of some rate payers and decline of trade, etc.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
14	Chandrakona ...	Tax on persons ...	At 1 per cent. according to circumstances and property.	.....	204 12 0	Due to general revision made during the year.
			Government buildings are assessed at 7½ per cent. in their annual value.			
15	Ramjibanpore ...	Ditto ...	At annas 12 per cent. on the annual income of assessees.	0 12 0	.....	Due to partial revision made during the year.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
16	Khirpai	Ditto ...	At 1¼ per cent. on annual income of assessees according to circumstances and property.	141 3 0	.....	Due to general revision made during the year.
17	Kharar	Ditto ...	At 1 per cent. on the annual income ...	.....	87 4 6	Due to the remission on account of death of some rate-payers.
18	Hooghly-Chinsura	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	66 12 6	.....	The increase was due to the assessment of new and improved holdings and to the imposition of water-rate from the second quarter of the year.
		Latrine fees ...	.....	50 0 3	.....	
		Water-rate	At 5½ per cent. on the annual value of the holdings situated on streets supplied with water, and 4½ per cent. on the annual value of holdings not so supplied.	17,059 8 6	.....	
19	Serampore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	326 7 3	.....	On account of new and improved holdings.
		Latrine fees	Valuation. Rs. Rs. / Rate per annum. Rs. A.	172 3 9	.....	
			From 1 to 6 ... ... 0 4			
			,, 7 ,, 15 ... ... 0 12			
			,, 16 ,, 25 ... ... 2 0			
			,, 26 ,, 50 ... ... 3 0			
			Holdings above the annual value of Rs. 50 at 6¼ per cent. on the annual value of holdings. Rate for coolie lines at the rate of Rs. 9-6 per cent. on the annual value of holdings.			
		Water-rate	At 7½ per cent. on the annual value of holdings when the houses and lands are situated in any road supplied with water, and at the rate of 6 per cent. upon the houses and lands situated in any road not so supplied.	102 8 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		BURDWAN DIVISION—*concluded.*		Rs. A. P.	Rs. A. P.	
20	Uttarpara ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings; and at 4½ per cent. on the annual value of holdings, respectively.	43 3 3	.....	The increase has resulted from assessment of new and improved holdings.
		Latrine fees		53 9 9	.....	
21	Baidyabati ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	.....	377 9 3	Decrease was due to the remission of taxes for the holdings belonging to the East Indian Railway Company.
		Latrine fees	Ditto ditto ...	.....	92 8 9	
22	Bhadreswar ...	(1) Rate on holdings in Wards Nos. I, II, and III.	At 6¼ per cent. on the annual value of holdings in general.	535 2 3	.....	The increase was due to assessment of the North Shamnagar Jute Mill, Bhadreswar, and of new and improved holdings.
		(2) Tax on persons in Ward No. IV.	Calculated at 7 per cent. on the annual income of the rate-payers.	.....	35 11 6	The decrease was due to remission of taxes on railway property in this ward.
		(3) Latrine fees... ...	No fixed rates but calculated generally at 4-11 per cent. on the annual valuation of domestic buildings and at 9-6 per cent. on the annual value of cooly lines in mill bustees.	269 10 0	.....	The increase was due to assessment of new holdings and revised assessment of improved holdings.
23	Kotrung	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	578 13 0	.....	The increase was due to a partial revision of assessment.
		Latrine fees (in vogue in part of Ward No. I and in the whole of Ward No. II).	At 3⅛ per cent. on the annual value of holdings.	144 6 0	.....	
24	Bansberia	Tax on persons ...	Re. 1-8 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
25	Arambagh ...	Tax on persons ...	At annas 12 per cent. ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	11 2 6	Due to reduction and remission in cases of insolvent and poor rate-payers.
		Latrine fees (in vogue in Ward No. I).	At one anna three pies per rupee on the annual value of holdings.			
26	Howrah	Tax on holdings ...	At 7½ per cent.	11,032 15 0	.....	Increase resulted from assessment of new and improved holdings, as well as general revision of assessment of Wards Nos. IX and V.
		Lighting rate	At 3 „ „	1,783 10 6	.....	
		Latrine fees	According to revised scale	1,649 6 0	.....	
		Water-rate	5 and 6 per cent.	7,188 14 6	.....	
27	Bally	Tax on holdings ...	7½ per cent. on annual valuation of holdings.	551 0 0	.....	The increase was due to the assessment of some new and improved holdings and to the levy of latrine fees at the rate of 5½ per cent. on the valuation.
		Latrine fees	At 5½ per cent. on annual valuation of holdings.	1,030 0 0	.....	
		PRESIDENCY DIVISION.				
28	Cossipore-Chitpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	3,397 0 0	No explanation given.
		Latrine fees	According to a scale	.....	498 8 0	
		Water-rate	At 4 per cent. on the annual value of holdings.	.....	1,814 14 6	
		Lighting rate	At 3 per cent. on the annual value of holdings.	.....	1,345 15 0	
29	Maniktala ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	923 0 0	.....	Due to assessment of improved holdings.
		Latrine fees	According to a scale	456 0 0		
		Water-rate	At 5 per cent. on the annual value of holdings having no filtered water connections and at 7 per cent. on the annual value of holdings having filtered water connections.	798 0 0		
		Lighting rate	At 3 per cent. on the annual value of holdings.	64 0 0		
30	Baranagar ...	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	.....	1,135 10 6	Due to remission.
		Latrine fees	According to a scale	.....	259 9 0	
31	Kamarhati ...	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	.....	8 2 9	Due to remission, partly compensated by revision of assessment on improved holdings.
		Latrine fees	According to a scale	.....	266 14 0	
32	South Suburban	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees	According to a scale.			
		Water-rate	At 3 per cent. on the annual value of holdings.			
33	Tollyganj ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	407 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	According to a scale	134 0 0	.....	
		Water-rate	At 5½ per cent. on the annual value of holdings within 400 feet from the nearest hydrant and 4½ per cent. beyond 400 feet but within 1,000 feet from the hydrant.	292 0 0	.....	
34	Garden Reach ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees	According to a scale.			
		Water-rate	At 3½ per cent. on the annual value of holdings.			

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR, Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
35	Rajpur	Tax on persons ...	From As. 10 to Re. 1 according to the circumstances of the assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6¼ per cent. on the annual value of holdings.			
36	Baruipur ...	Tax on persons	Generally at 1 per cent. on the annual income of assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 3 per cent. on the annual value of holdings.			
37	Jainagar ...	Tax on persons ...	By apportionment having regard to the circumstances of the assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 1½ per cent. on the annual value of holdings.			
38	South Dum-Dum	Rate on holdings ...	At 5 per cent. on the annual value of holdings.	2,470 8 4	.....	The annual increase was due to general revision of assessment in Ward Nos. 1 and 2 and partial revision of assessment in Ward No. 3.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to a scale	2,528 10 0	.....	
		Water rate	At 2 to 4 per cent. on the annual value of holdings.	1,707 4 2	.....	The annual increase was due to general revision of assessment in Wards Nos. 1 and 2.
39	North Dum-Dum	Tax on persons ...	At As. 12 per cent. on the annual income of assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 3 per cent. on the annual value of holdings.			
40	South Barrackpore	Rate on holdings (in Musalmanpara Ward).	At 5 per cent. on the annual value of holdings.			
		Tax on persons (in other wards).	At As. 12 per cent. on the annual income of assessees.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.			
41	Panihati	Tax on persons ...	At As. 12 per cent. on the per annum annual income of assessees.	335 14 3	.....	No explanation given.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7 per cent. on the annual value of holdings.	.....	138 14 6	
42	Titagarh	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	1,648 15 3	.....	Due to assessment of new and improved holdings.
		Latrine fees	At 5½ per cent. on the annual value of holdings, and at 9 pies per head per month in cooly lines.	5 0 2 9	.....	
43	North Barrackpore.	Tax on persons ...	At As. 10 per cent. of income.			
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 10 per cent. on the annual value of holdings.			
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	255 0 9	.....	No explanation given.
		Latrine fees	At 1 anna 3 pies per head (adult) of population per monsem in case of residential houses and As. 2 per compartment per month in case of cooly-lines.	.....	50 11 2	
45	Barasat ...	Tax on persons ...	At the uniform rate of As. 13 per income of Rs. 100.	.....	35 12 0	Ditto
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7 per cent. on the annual value of holdings.	.....	12 7 9	
46	Naihati	Tax on persons ...	At Re. 1-2 per quarter on a monthly income of Rs. 100.	1,500 0 0	.....	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ...	At 5 per cent. on the annual value of holdings.			
47	Halisahar	Tax on persons ...	At Re. 1-14 per quarter on a monthly income of Rs. 100.	511 0 0	.....	Ditto Ditto.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	2,567 0 0		
		Latrine fees	At 4 per cent. on the annual value of holdings.	407 0 0	.....	
48	Bhatpara ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	1,296 8 3	.....	No explanation given.
		Latrine fees	At 5 per cent. on the annual value of holdings.	177 12 3	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
49	Gobordanga ...	Tax on persons ...	At As. 12 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	108 9 0	Decrease is due to the partial revision of assessment.
50	Basirhat	Tax on persons ...	At As. 12 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent on their annual value.			
		Latrine fees	At 7½ per cent on the annual value of holdings.			
51	Baduria	Tax on persons ...	At As. 12 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	137 0 0	Decrease was due to partial revision of assessment.
		Latrine fees	According to a scale.			
52	Taki	Tax on persons ...	At 1 per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	64 3 6	Ditto ditto.
53	Budge-Budge ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	279 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	Ditto ditto.			
54	Krishnagar ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	257 0 0	Due to remissions.
		Latrine fees	According to a sliding scale on the valuation of holdings.	.....	103 0 0	
55	Santipur	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	880 0 0	.....	Due to general revision of assessment.
		Latrine fees	At 6 per cent. on the annual value of holdings.	396 0 0	.....	
56	Ranaghat ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	786 0 0	.....	Ditto ditto.
		Latrine fees	At 5½ per cent. on the annual value of holdings.	504 0 0	.....	
57	Nadia	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	142 0 0	.....	Due to assessment of new and improved holdingss and to the increase in the rate.
		Latrine fees	At 6¼ per cent. on the annual value of holdings up to the valuation of Rs. 48 and at 6½ per cent. on the annual value of holdings over Rs. 48. On lodging houses at 3 pies per month per head on the number of lodgers licensed.	736 0 0	.....	
58	Kushtia	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	66 0 0	.....	Due to assessment of new and improve holdings.
		Latrine fees	At 5 ditto ditto ...	38 0 0	.....	
59	Kumarkhali ...	Tax on persons ...	No fixed rate; according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 8¾ per cent. on the annual value of holdings			
60	Meherpur	Tax on persons... ...	No fixed rate; according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on the annual value of holdings.	.....	160 0 0	Due to partial revision of assessment.
61	Birnagar	Ditto	Ditto ditto ...	13 0 0	24 0 0	Ditto ditto.
62	Chakdah	Ditto	Ditto ditto.			
63	Berhampore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings	2,464 1 6	.....	Due to revision of assessment.
		Water rate	At 7½ per cent. on the valuation of holdings situated near hydrants and at 6 per cent. on the valuation of holdings in lanes where there are no hydrants close by.	2,223 11 9	.....	
		Latrine fees	According to a scale	1,778 15 9		
64	Murshidabad ...	Tax on persons ...	At 1 per cent. on income ... ... Government and other buildings are assessed at 7½ per cent. on their annual value.	.....	284 15 0	Due to remissions.
		Latrine fees	According to a scale	.....	52 14 0	
65	Azimganj... ...	Tax on persons ...	At 1 per cent. on income	.....	350 1 0	Ditto ditto.
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	47 11 6	
66	Jangipur	Tax on persons ...	At 1 per cent. on income ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	60 2 3	Ditto ditto.
		Latrine fees	At 11 pies per rupee on the annual value of holdings.	84 12 9	.....	Due to revision of assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULTS OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
67	Kandi	Tax on persons ...	At 1 per cent. on income ... ... Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At As. 11 per cent. on the annual value of holdings.			
68	Dhulian	Tax on persons ...	According to circumstances and property, generally at 1 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	190 0 0	Due to remission.
69	Jessore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,103 1 9	.....	Due to partial revision of assessment.
		Latrine fees	According to a scale varying from Re. 1 to Rs. 50 per annum.	195 10 0	.....	
		Water-rate	At 6½ per cent. on the annual value of holdings situated on the roads supplied with water and at 6 per cent. on the annual value of holdings situated on the roads not so supplied.	10,220 2 2	.....	Due to the imposition of water rate.
70	Kotchandpur ...	Tax on persons ...	At Re. 1-4 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on the annual value.	.....	107 9 6	Due to remission.
		Latrine fees	At Rs. 3-12 per cent. on the annual value of holdings.	.....	8 10 3	
71	Maheshpur ,,	Tax on persons ...	At Re. 1-8 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
72	Khulna	Tax on persons ...	No fixed rate, generally at Re. 1-2 per cent. on income. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 12 per cent. on the annual value of holdings.	990 0 0	.....	Due to assessment of new and improved holdings.
73	Satkhira	Tax on persons ...	At 1 per cent. on annual income ...	.....	27 8 0	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	14 13 0	.....	Due to assessment of new holdings.
		Latrine fees	At 12 per cent on the annual value of holdings.	11 10 0	.....	
74	Debhatta	Tax on persons ...	At 1 per cent. on annual income ...	.....	59 5 3	Due to remissions.
	DACCA DIVISION.					
75	Dacca ...	Tax on holdings and lands.	At 10 per cent. on the annual value of holdings and lands.	47 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	On the annual value of holdings at the following rates :—	221 0 0	.....	
			VALUE. From— Rs. A. / To— Rs. A. / QUARTERLY TAX, Rs. A. P.			
			6 4 – 11 4 : 0 3 9			
			12 8 – 23 12 : 0 7 6			
			25 0 – 35 0 : 0 11 3			
			36 4 – 47 8 : 0 14 3			
			48 12 – 71 4 : 1 1 3			
			72 8 – 95 0 : 1 5 0			
			96 4 – 120 0 : 1 8 0			
			121 4 – 143 12 : 1 11 0			
			145 0 – 167 8 : 1 14 0			
			168 12 – 191 4 : 2 1 0			
			192 8 – 215 0 : 2 4 9			
			216 4 – 240 0 : 2 7 9			
			241 4 – 287 8 : 2 11 9			
			288 12 – 335 0 : 2 15 9			
			336 4 – 383 12 : 3 3 9			
			385 0 – 431 4 : 3 8 6			
			432 8 – 480 0 : 3 12 6			
			481 4 – 575 0 : 4 4 6			
			576 4 – 671 4 : 4 12 6			
			672 8 – 767 8 : 5 4 6			
			769 12 – 863 12 : 5 14 0			
			865 0 – 960 0 : 6 6 0			
			961 4 – 1,055 0 : 6 14 0			
			1,056 4 – 1,151 4 : 7 6 0			
			1,152 8 – 1,247 8 : 7 14 0			
			1,248 12 – 1,440 0 : 8 14 0			
			1,441 4 – 1,631 4 : 9 14 0			
			1,632 8 – 1 823 12 : 10 14 0			
			1,825 0 – 2,015 0 : 11 14 0			
			2,016 4 – 2,207 8 : 12 14 0			
			2,208 12 – 2,400 0 : 13 14 0			
			2,401 4 – 2,880 0 : 16 6 0			
			2,881 4 – 2,963 12 : 16 14 0			
			2,965 0 – 6,720 0 : 36 6 0			
			6,721 4 – 11,520 0 : 61 6 0			
			or upwards			
		Water rate	At 2 per cent. on the annual value of holdings without house connections but at 5 per cent. on those having house connections.	531 0 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	DACCA DIVISION—*continued.*			Rs. A. P.	Rs. A. P.	
76	Narayanganj ...	Tax on holdings ...	At 6¼ per cent.	535 2 6	.....	Due to general revision of assessment.
		Latrine fees	On a scale sanctioned by Government as below :—	74 15 0	... ..	
			Exceeding. Not exceeding. Fees payable per annum.			
			Rs. Rs. Rs. A.			
			... 18 1 8			
			18 24 2 0			
			24 30 3 0			
			30 38 4 0			
			36 48 5 0			
			48 60 6 0			
			60 72 7 0			
			72 84 8 0			
			84 96 9 0			
			96 120 10 0			
			120 150 11 0			
			150 200 12 0			
			200 250 13 0			
			250 300 14 0			
			300 350 15 0			
			350 400 16 0			
			400 450 17 0			
			450 500 18 0			
			500 600 20 0			
			600 700 22 0			
			700 800 24 0			
			800 900 26 0			
			900 1,000 28 0			
			1,250 1,500 32 8			
			1,500 1,750 35 0			
			1,750 2,000 37 0			
			2,000 2,500 50 0			
			2,500 3,000 60 0			
			3,000 4,000 75 0			
			4,000 5,000 90 0			
			5,000 6,000 100 0			
			and so forth, at Rs. 10 per thousand.			
		Water-rate	At 6 per cent.	124 1 2	.....	
77	Mymensingh ...	Tax on persons ...	At As. 12 per cent. on the annual income according to circumstances and properties. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	981 0 0	Due to intermediate remission and mutation.
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	271 0 0	
		Water-rate	At 6½ and 5½ per cent. on the annual value of holdings according to distances from the nearest hydrant.	.....	329 0 0	
78	Muktagacha ...	Tax on persons ...	According to circumstances and property at As. 12 per cent. on the income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	689 2 6	.....	Due to general revision of assessment.
		Latrine fees	At 7½ per cent. per annum on the annual value of buildings.	422 14 9	.....	
79	Jamalpur ...	Tax on persons ...	According to circumstances and property at the rate of As. 12 per cent. on the annual income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	No revision of assessment.
		Latrine fees	At 7½ per cent. on the annual value of holdings.	... ..	.....	
80	Sherpur ...	Tax on persons ...	According to circumstances and property at 1 per cent. on the annual income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	420 15 9	Due to remissions.
		Latrine fees	At 6 per cent. on the annual value of holdings.	.....	45 15 0	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		DACCA DIVISION—*continued.*		Rs. A. P.	Rs. A. P.	
81	Kishorganj ...	Tax on persons ...	According to circumstances and property at As 6 per cent. on the annual income (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	538 5 9	.....	Due to general revision of assessment.
		Latrine fees	At 6 per cent. on the annual value of holdings.	369 14 6	.....	
82	Bazitpur ...	Tax on persons ...	According to the property and the circumstances of the assessee (maximum Rs. 84 and minimum As. 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	No revision of assessment.
		Latrine fees	At 7½ per cent. on the annual value of holdings.	.....	.....	
83	Netrokona ...	Tax on persons ...	At the rate of As. 14 per cent. on the income (maximum Rs. 84 and minimum As. 7 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	Due to revision of assessment.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	520 0 0	.....	
84	Tangail ...	Tax on persons ...	At Re. 1-1 per cent. on the annual income. Government and other public buildings are assessed as 7½ per cent. on their annual value.	896 10 3	.....	Due to assessment of new and improved holdings. The tax on persons has been raised from annas 15 to Re. 1-1.
		Latrine fees	At 6 per cent. on the annual value of holdings.	92 14 3	.....	
85	Faridpur ...	Tax on persons ...	At As. 12 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	No general assessment made during the year.
		Latrine fees	On the annual value of holdings at the rates as follows:—	.....	21 0 0	

Exceeding.	Not exceeding.	Quarterly tax.
Rs.	Rs.	Rs. A.
...	10	0 6
10	20	0 10
20	25	0 12
25	30	1 4
30	35	1 8
35	40	1 12
40	54	2 6
54	72	3 0
72	84	3 8
84	100	4 0
100	144	4 4
144	180	4 12
180	200	5 4
200	300	5 12
300	400	6 12
400	500	7 8
500	600	8 8
600 and upwards		9 8

86	Madaripur ...	Tax on persons ...	At As. 12 per cent. on the income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	150 5 6	.....	Due to some new assessment.
		Latrine fees	At 6¾ per cent on the annual value of holdings.	725 4 0	.....	Due to revision of assessment.
87	Barisal	Tax on persons ...	At ¾ per cent. on the annual income according to circumstances and property.	.....	403 0 0	Due to remissions.
		Latrine fees	On the annual value of holdings at the rate as follows:—	.....	160 0 0	

Value not exceeding—			
Rs.		Rs. A.	per cent.
100	at	7 0	,,
150	,,	6 8	,,
200	,,	6 0	,,
300	,,	5 8	,,

and in excess Rs. 300 for every Rs. 100 or a part thereof at 4 per cent. Government and other buildings at 7½ per cent. on their annual value.

		Water-rate	At 7 per cent. on the annual value of holdings situated within 300 ft. from the road supplied with water, and at 6 per cent. on those beyond that, subject to a radius of 900 ft. from the nearest stand pipe.	.....	195 0 0	

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	DACCA DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
88	Nalchiti	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of the rate-payers	.....	40 0 0	
89	Jhalakati ...	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of the rate-payers.	125 0 0	.....	Due to new assessment.
		Latrine fees	At 5 per cent. on the annual value of holdings.	70 0 0	.....	Due to new assessment.
90	Pirojpur ...	Tax on persons ...	At ¾ per cent. on the annual income of the assessee. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	28 4 0	Due to decrease in the number of rate-payers.
		Latrine fees	At 10 per cent. on the annual value of holdings.	12 7 0	.....	Due to assessment of improved holdings.
91	Patuakhali ...	Tax on persons ...	At ¾ per cent. on the annual income of the assessees according to their circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	93 0 0	.....	Due to assessment of new persons.
	CHITTAGONG DIVISION.					
92	Chittagong ...	Rate on holdings ...	7½ per cent. on the annual value of holdings.	361 0 0	.....	Increase due to revision of assessment.
		Latrine-fees		94 0 0	.....	Increase due to revision of assessment.

VALUE From Rs. A. P.	VALUE To Rs. A. P.	Annual tax. Rs. A.
.....	6 10 8	0 8
6 10 9	7 8 0	0 9
7 9 0	10 0 0	0 12
10 1 0	12 8 0	0 15
12 9 0	15 0 0	1 2
15 1 0	20 0 0	1 8
20 1 0	22 8 0	1 11
22 9 0	25 0 0	1 14
25 1 0	27 8 0	2 1
27 9 0	30 0 0	2 4
30 1 0	32 8 0	2 7
32 9 0	35 0 0	2 10
35 1 0	40 0 0	3 0
40 1 0	42 8 0	3 3
42 9 0	45 0 0	3 6
45 1 0	47 8 0	3 9
47 9 0	50 0 0	3 12
50 1 0	60 0 0	4 0
60 1 0	70 0 0	4 8
70 1 0	80 0 0	5 0
80 1 0	90 0 0	5 8
90 1 0	100 0 0	6 0
100 1 0	125 0 0	7 8
125 1 0	150 0 0	9 0
150 1 0	175 0 0	10 8
175 1 0	200 0 0	12 0
200 1 0	225 0 0	13 8
225 1 0	250 0 0	15 0
250 1 0	275 0 0	16 8
275 1 0	300 0 0	18 0
300 1 0	350 0 0	21 0
350 1 0	400 0 0	24 0
400 1 0	450 0 0	27 0
450 1 0	500 0 0	30 0
500 1 0	600 0 0	35 0
600 1 0	700 0 0	40 0
700 1 0	800 0 0	45 0
800 1 0	900 0 0	50 0
900 1 0	1,000 0 0	55 0
1,000 1 0	1,500 0 0	75 0
1,500 1 0	2,000 0 0	80 0
2,000 1 0	2,500 0 0	100 0
2,500 1 0	3,000 0 0	120 0
3,000 1 0	4,000 0 0	140 0
4,000 1 0	5,000 0 0	150 0
5,000 1 0	6,000 0 0	160 0
6,000 1 0	7,000 0 0	170 0
7,000 1 0	8,000 0 0	180 0
8,000 1 0	9,000 0 0	190 0
9,000 1 0	10 000 0 0	200 0
10,000 1 0	10,500 0 0	250 0
10,500 1 0	11,000 0 0	275 0
11,000 1 0	11,500 0 0	300 0
11,500 1 0	12,000 0 0	350 0
12,000 1 0	12,500 0 0	400 0
12,500 1 0	13,000 0 0	440 0
13,000 1 0	14,000 0 0	480 0

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
	CHITTAGONG DIVISION—*concluded.*					
93	Cox's Bazar ...	Tax on persons ...	At 8 annas per cent. per annum ... Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	43 0 0	
		Latrine fees	As per schedule prepared by the Municipal Commissioners.	.....	13 0 0	Remission being granted to the poor.
94	Comilla ...	Tax on persons ...	At 10 annas per cent. per annum on income according to circumstances and properties. Government and other public buildings are assessed at 7½ per cent. on their annual value.	1,085 0 0	.....	Increase is due to the general revision of assessment.
		Latrine fees ...	At 6 per cent. on the annual value of holdings.	1,634 0 0	.....	
95	Brahmanbaria ...	Tax on holdings (in ward No. I).	At 7½ per cent. on value of holdings	119 0 0	.....	Increase due to partial revision.
		Tax on persons ...	At 12 annas per cent. per annum on value of income.	61 0 0	.....	
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	317 0 0	.....	
96	Chandpur ...	Tax on holdings ...	At 6¼ per cent. on the annual value of holdings.	2,148 0 0	.....	Result of general revision of assessment made in 1913-14 with effect from 1914-15.
		Latrine fees	Ditto ditto ...	1,284 0 0	.....	
		Water-rate	At Rs. 4-11 on the annual value of holdings.	3,554 0 0	.....	
97	Noakhali ...	Tax on holdings ...	House tax at 7½ per cent.	877 0 0	.....	Owing to revision of assessment.
		Latrine fees	Latrine tax at 7½ per cent.	698 0 0	.....	
	RAJSHAHI DIVISION.					
98	Rampur-Boalia ...	Tax on persons (in force in two wards only).	At 12 annas per cent. on the income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Rate on holdings (in force in five wards).	At the rate of 6¼ per cent. on the annual value of holdings.			
		Latrine fees	On the value of holdings at a sanctioned scale of rate.			
99	Nator	Tax on persons ...	At 12 annas per cent. on income. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 8 per cent. on the annual value of holdings.			
100	Dinajpur ...	Tax on persons ...	The tax varies from one anna on an income between Rs. 5 and Rs. 10 to Rs. 7 on an income of Rs. 601 and upwards a month. Government and other public buildings are assessed at 7½ per cent. on their annual value.	6,213 11 5	.....	The increase is due to the general revision of assessment.
		Latrine fees	At 10½ pies per rupee on the monthly rent of holdings of private persons, and at Rs. 5-7-6 per cent. on the annual value of holdings in respect of Government buildings.			
101	Jalpaiguri ...	Tax on persons ...	At 10 annas per cent. on the monthly income of the rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	227 0 0	.....	The increase is due to the assessment on new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of holdings.	145 0 0	.....	
102	Rangpur ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	1,481 0 0	.....	
		Latrine fees	Ditto ditto.			
103	Bogra	Tax on persons ...	At 12 annas per cent. on the monthly income of the rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At Rs. 7-13 per cent. per annum or one anna and three pies per rupee on the annual value of holdings.			
104	Shèrpur	Tax on persons ...	At ½ pice per rupee on the monthly income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	356 4 0	.....	Ditto ditto.
		Latrine fees	At 7½ per cent. on the annual value of holdings.	649 11 0	.....	

APPENDIX C—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	RAJSHAHI DIVISION—*concluded.*			Rs. A. P.	Rs. A. P.	
105	Pabna	Tax on persons ...	At 12 annas per cent. on the monthly income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7—13 per cent. or one anna and three pies per rupee on the annual value of holdings.			
106	Serajganj ...	Tax on persons ...	At annas 14 per cent. on the income of the rate-payers.	.....	61 1 3	The decrease is due to the partial revision of assessment.
		Latrine fees	Government and other public buildings are assessed at 7½ per cent. on their annual value. At 6½ per cent. on the annual value of holdings.	.....	6 14 0	
107	English Bazar ...	Tax on persons ...	At 1 per cent.			
		Latrine fees	Government and other public buildings are assessed at 7½ per cent. on their annual value. At 6 per cent. on the annual value of holdings.			
108	Old Malda ...	Tax on persons ...	At 1½ per cent. on the approximate income of the rate-payers and at 6¼ on the annual income of gardens. Government and other public buildings are assessed at 7½ per cent. on their annual value.	1 13 0	.....	The increase is due to the partial revision of assessment.
109	Nawabganj ...	Tax on persons ...	Generally at 1½ annas per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6½ per cent. per annum on the annual value of holdings.			
110	Darjeeling ...	Rate on holdings ...	At 8 per cent. Holdings are generally assessed on their probable actual rentals, *less* 10 per cent. for furniture: the holdings at and adjoining the bazar and on the outskirts of the town proper owned and occupied by natives are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	883 0 0	.....	The increase is due to the revision of assessment.
		Water rate	At 2½ per cent.	313 0 0	.....	
		Lighting rate	At 3 per cent.	520 0 0	.....	The increase is due to the lighting rate imposed at Ghoompahar and Jore-bungalow.
		Latrine fees	According to the following scale:— 1st hundred at 8 per cent. 2nd ditto 3 ditto. 3rd, 4th, 5th, 6th ditto 2 ditto and above 600 at 3½ per cent.	479 0 0	.....	Introduction of new scale.
111	Kurseong ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	5,861 9 9	.....	The increase is due to the general revision of assessment.
		Latrine fees	At Re. 1-8 to Rs. 11 on houses valued up to Rs. 600, and 2 per cent. on houses valued above Rs. 600.	999 4 0	.....	
		Water rate	At 5 per cent. on the value of holdings which have communication pipes, and at 2½ per cent. on the value of those which have no communication pipes but are situated within a radius of 500 yards from the nearest stand pipe or other source of supply.	2,754 7 9	.....	

APPENDIX D.

Statement showing the demand, collections, remissions and outstanding balance at each municipality in the Bengal Presidency on account of municipal taxes for the year 1914-15.

Serial number of Municipality.	NAME OF MUNICIPALITY	DEMAND.			COLLECTIONS.				REMISSIONS.				Outstanding balance.	REMARKS.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan	13,663	1,28,863	1,42,526	4,486	93,702	98,188	76·1	24	9,214	9,238	7·1	35,100	
2	Kalna	187	9,560	9,747	54	9,374	9,428	98·6	118	14	132	1·3	187	
3	Katwa	639	11,215	11,854	456	10,089	10,545	94·02	123	271	394	3·5	915	
4	Dainhat	94	3,321	3,415	84	3,262	3,346	100·7	10	24	34	1·02	35	
5	Raniganj	359	19,263	19,622	120	18,863	18,983	98·5	45	266	311	1·6	328	
6	Asansol	1	45,435	45,436	1	44,496	44,497	97·9	...	745	745	1·6	194	
7	Suri	(a) 387	14,128	14,515	47	13,914	13,961	98·81	180	90	270	1·9	284	
8	Bankura	4,669	20,177	24,846	126	18,066	18,192	90·1	3,447	142	3,589	17·7	3,065	
9	Vishnupur	207	12,406	12,613	92	11,401	11,593	93·4	16	127	143	1·1	877	
10	Sonamukhi... ...	7	7,281	7,288	7	7,156	7,163	98·3	...	125	125	1·7	...	
11	Midnapore... ...	8,845	57,278	66,123	6,479	50,539	57,018	99·5	1,341	1,314	2,625	4·9	6,480	
12	Tamluk	1,436	7,810	9,246	1,051	7,098	8,149	104·3	35	132	167	2·1	930	
13	Ghatal	431	6,634	7,065	291	5,651	5,942	89·5	27	219	246	3·7	877	
14	Chandrakona ...	(a) 156	2,413	2,569	83	1,806	1,889	78·2	56	6	62	2·5	618	
15	Ramjibanpur ...	21	2,330	2,351	12	2,216	2,233	95·8	4	12	16	·6	102	
16	Khirpai	133	1,802	1,935	133	1,615	1,748	97·0	...	14	14	·7	173	
17	Kharar	232	3,264	3,496	154	2,910	3,064	93·8	48	87	135	4·1	297	
18	Hooghly-Chinsurah	(a) 13,672	77,379	91,051	6,240	66,729	72,969	94·3	929	2,603	3,532	4·5	14,550	
19	Serampore	(a) 20,615	97,745	1,18,360	12,587	80,678	93,265	95·4	3,493	2,964	5,457	5·5	19,638	
20	Uttarpara ...	837	17,413	18,250	751	17,290	18,041	103·6	62	52	114	·6	95	
21	Baidyabati... ...	(a) 922	19,105	20,027	912	18,853	19,765	103·4	7	215	222	1·1	40	
22	Bhadreswar ...	646	27,886	28,532	520	27,364	27,884	99·9	3	179	180	·6	468	
23	Kotrung	345	9,926	10,271	300	8,091	8,391	84·5	30	251	281	2·8	(b) 1,599	
24	Baidberia	1,547	4,532	6,049	540	3,890	4,430	97·7	323	137	460	10·1	1,159	
25	Arambagh	57	5,983	6,040	57	5,965	6,022	100·6	...	18	18	·3	...	
26	Howrah	41,303	9,79,935	10,21,238	28,658	9,06,722	9,35,380	95·4	5,292	28,770	34,062	3·4	52,396	
27	Bally	3,816	42,466	46,282	1,926	37,449	39,375	92·7	374	954	1,328	3·1	5,579	
	Divisional Total ...	1,15,797	16,35,550	17,51,347	66,272	14,75,189	15,41,461	94·2	14,957	48,943	63,900	3·9	1,45,986	
	PRESIDENCY DIVISION.													
28	Cossipore-Chitpur...	(a) 51,530	3,35,665	3,87,195	40,412	3,11,259	3,51,671	104·7	4,584	8,989	13,573	4·04	21,951	
29	Manicktala	(a) 6,535	1,53,735	1,60,270	1,944	1,44,834	1,46,778	95·4	57	3,487	3,544	2·3	9,948	
30	Baranagar... ...	18,057	56,882	74,939	13,577	50,129	63,706	111·9	3,206	2,838	6,044	10·6	5,189	
31	Kamarhati ...	1,538	21,982	23,520	1,192	21,050	(a) 22,242	101·1	209	225	434	1·9	844	
32	South Suburban ...	(a) 3,132	39,037	42,169	2,252	35,314	(a) 37,566	96·2	804	2,099	2,903	7·4	1,700	
33	Tollyganj	2,636	32,667	35,303	1,328	29,294	(a) 30,622	93·7	421	1,236	1,657	5·07	2,924	
34	Garden Reach ...	857	1,00,214	1,01,071	778	92,704	(a) 93,482	93·2	10	6,730	6,740	6·7	849	
35	Rajpur	509	9,398	9,907	265	8,760	(a) 9,025	96·03	420	165	285	3·03	597	
36	Barnipur	290	7,098	7,388	102	6,912	7,014	98·8	...	84	84	1·1	290	
37	Jainagar	246	6,533	6,779	196	5,741	5,937	90·8	18	286	304	4·6	538	
38	South Dum-Dum ...	(a) 3,982	28,807	32,789	2,194	19,701	(a) 21,895	76·0	881	2,959	3,840	13·3	7,054	
39	North Dum-Dum ...	14	4,953	4,967	1	4,931	4,932	99·5	...	...	...	...	35	
40	South Barrackpore	999	13,719	14,718	641	12,575	13,216	96·3	151	327	478	3·4	1,024	
41	Panihati	514	11,882	12,396	153	10,266	10,419	87·6	77	113	190	1·5	1,787	
42	Titagarh	...	53,662	53,662	...	53,457	53,457	99·6	...	205	205	·3	...	
43	North Barrackpore	353	13,731	14,084	239	13,074	13,313	96·9	55	406	461	3·3	310	
44	Garulia	...	14,325	14,325	...	14,325	14,325	100	...	...	...	...	...	
45	Barasat	(a) 1,807	10,476	12,283	1,135	9,628	10,763	102·7	164	14	178	1·7	1,342	
46	Naihati	4	20,547	20,551	4	20,207	20,211	98·3	...	126	126	·6	214	
47	Halisahar	679	13,701	14,380	453	8,309	(a) 8,762	63·9	112	402	514	3·7	5,104	
48	Bhatpara	1,025	47,830	48,855	699	46,387	47,086	98·4	7	393	400	·8	1,369	
49	Gobordanga ...	13	3,973	3,986	12	3,922	3,934	99·01	1	40	41	1·03	11	
50	Basirhat	865	8,651	9,516	392	7,468	(a) 7,860	90·8	304	164	468	5·4	1,188	
51	Baduria	413	5,398	5,811	333	4,492	(a) 4,825	89·3	36	118	154	2·8	832	
52	Taki	593	3,606	4,199	192	2,704	2,896	80·3	205	332	537	14·8	766	
53	Budge-Budge ...	996	40,480	41,476	707	39,597	(a) 40,304	99·5	192	364	556	1·3	616	
54	Krishnagar ...	8,606	45,714	54,320	4,199	38,772	(a) 42,971	93·9	1,488	1,681	3,169	6·9	8,180	
55	Santipur	4,026	39,546	43,572	1,933	34,547	(a) 36,480	92·2	636	1,094	1,730	4·3	5,362	
56	Ranaghat	546	16,103	16,649	321	14,107	(a) 14,428	89·5	47	84	131	·8	2,090	
57	Nadia	4,524	18,119	22,643	1,976	14,718	(a) 16,694	92·1	834	255	1,089	6·01	4,860	
58	Kushtia	69	14,225	14,294	48	14,026	(a) 14,074	98·9	20	58	78	·5	142	
59	Kumarkhali ...	134	5,843	5,977	36	5,649	(a) 5,745	98·3	31	69	100	1·7	132	
60	Meherpur	162	3,547	3,709	133	3,480	(a) 3,613	101·8	29	31	60	1·6	36	
61	Birnagar	79	3,126	3,205	64	2,953	(a) 3,017	96·5	9	56	65	2·07	123	
62	Chakdah	262	3,809	4,071	144	3,034	3,178	83·4	69	59	128	3·3	765	
63	Berhampore ...	923	80,420	81,343	815	77,468	(a) 78,283	97·3	108	1,622	1,730	2·1	1,330	
64	Murshidabad ...	(a) 1,070	18,566	19,636	1,874	15,660	17,634	94·9	75	585	660	3·5	1,342	
65	Azimganj	2,378	21,894	24,272	2,721	20,906	23,627	107·9	67	483	550	2·5	95	
66	Jangipur	(a) 1,274	11,218	12,492	281	10,928	11,209	99·9	3	49	52	·4	1,231	
67	Kandi	12	10,077	10,089	12	9,942	9,954	98·7	...	135	135	1·3	...	
68	Dhulian	411	4,269	4,680	7	4,095	4,102	96·4	94	365	459	10·7	119	
69	Jessore	1,213	32,657	33,870	675	26,348	27,023	82·7	80	251	331	1·01	6,516	
70	Kotchandpur ...	120	6,767	6,887	51	6,494	6,545	96·7	69	146	215	3·1	127	
71	Maheshpur ...	(a) 1,321	2,956	4,277	598	2,489	3,087	104·4	135	42	177	5·9	1,013	
72	Khulna	125	21,786	21,911	72	20,304	20,376	93·5	18	112	130	·5	1,406	
73	Satkhira	154	8,594	8,748	140	8,387	(a) 8,527	99·3	...	36	36	·4	175	
74	Debhatta	(a) 385	1,977	2,362	310	1,713	(a) 2,023	102·3	26	5	31	1·5	308	
	Divisional Total ...	1,25,281	14,30,165	15,55,446	85,781	13,13,060	13,98,841	97·8	15,452	39,320	54,772	3·8	1,01,833	

(a) Revised figures.
(b) Includes Rs. 753 collected on 31st March 1915 but could not be credited into Treasury during the year.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Dacca Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
75	Dacca	17,083	3,11,783	3,28,866	13,695	2,93,837	3,07,532	98·6	884	6,631	7,515	2·4	13,819	
76	Narayanganj ...	(*a*) 4,644	1,06,445	1,11,089	3,391	98,478	1,01,869	95·7	604	3,248	3,852	3·6	5,368	
77	Mymensingh ...	12,189	70,025	82,214	6,654	61,035	67,689	96·6	2,140	1,007	3,147	4·4	11,378	
78	Muktagacha ...	650	10,812	11,462	351	9,640	9,991	92·4	164	342	506	4·6	965	
79	Jamalpur ...	94	17,150	17,244	70	16,818	16,888	98·4	2	148	150	·8	206	
80	Sherpur	69	12,750	12,819	42	12,354	12,396	97·2	27	106	133	1·04	290	
81	Kishorganj ...	(*a*) 58	9,915	9,973	58	9,740	9,798	98·8	...	104	104	1·04	71	
82	Bazitpur	741	4,707	5,448	380	3,496	3,876	82·3	202	110	312	6·6	1,260	
83	Netrokona ...	429	11,492	11,921	283	11,234	11,517	100·2	117	107	224	1·9	180	
84	Tangail	1,139	13,966	15,105	423	12,824	13,247	94·8	500	686	1,186	8·4	672	
85	Faridpur	305	24,934	25,239	5	24,470	24,475	98·1	7	305	312	1·2	452	
86	Madaripur ...	142	18,830	18,972	138	17,294	17,432	92·5	3	63	66	·3	1,474	
87	Barisal	7,582	57,073	64,655	4,783	47,047	51,830	90·8	1,281	2,261	3,542	6·2	9,283	
88	Nalchiti	...	2,500	2,500	..	2,500	2,500	100·0	...	...	...	...	...	
89	Jhalakati	71	10,417	10,488	69	10,377	10,446	100·2	...	35	35	·3	7	
90	Pirojpur	27	7,752	7,779	22	7,648	7,670	98·9	5	51	56	·7	53	
91	Patuakhali ...	11	5,312	5,323	9	5,166	5,175	97·4	3	32	35	·6	113	
	Divisional Total ...	45,234	6,95,863	7,41,097	30,373	6,43,958	6,74,331	96·9	5,939	15,236	21,175	3·04	45,591	
	Chittagong Division.													
92	Chittagong ...	761	67,405	68,166	321	65,101	65,422	97·05	162	1,662	1,824	2·7	920	
93	Cox's Bazar ...	564	3,718	4,282	522	3,559	4,081	109·7	27	29	56	1·5	145	
94	Comilla	3,275	28,887	32,162	1,262	26,267	27,529	95·3	909	278	1,187	4·1	3,446	
95	Bramanbaria ...	895	16,622	17,517	806	15,186	15,992	96·2	42	174	216	1·3	1,309	
96	Chandpur	(*a*) 39	39,371	39,410	11	37,740	(*a*) 37,751	95·8	...	1,374	1,374	3·4	285	
97	Noakhali	124	14,581	14,705	99	14,322	14,421	98·9	3	55	58	·3	226	
	Divisional Total ..	5,658	1,70,584	1,76,242	3,021	1,62,175	1,65,196	96·8	1,143	3,572	4,715	2·7	6,331	
	Rajshahi Division.													
98	Rampur-Boalia ...	7,063	39,136	46,199	5,845	29,274	35,119	89·7	111	564	675	1·7	10,405	
99	Nator	675	14,199	14,874	478	13,109	13,587	95·7	71	393	464	2·8	823	
100	Dinajpur	413	49,083	49,496	308	47,748	48,056	97·9	50	800	850	1·7	590	
101	Jalpaiguri ...	989	28,377	29,366	723	26,604	26,327	92·07	227	1,035	1,262	4·4	1,777	
102	Rangpur	2,231	30,994	33,225	1,398	26,491	27,794	89·6	77	336	413	1·3	5,018	
103	Bogra	2,110	28,148	30,258	1,929	26,184	28,113	99·9	156	232	388	1·4	1,757	
104	Sherpur	72	6,654	6,726	65	6,496	6,561	98·6	3	37	40	·6	125	
105	Pabna	5,803	27,725	33,528	2,671	23,186	25,857	93·3	1,694	616	2,310	8·3	5,331	
106	Serajganj	3,238	21,074	24,312	2,785	14,431	17,216	81·7	198	770	968	4·6	6,128	
107	English Bazar ...	825	19,710	20,535	721	16,832	17,553	89·1	50	1,054	1,104	5·6	1,878	
108	Old Malda	119	3,470	3,589	76	3,350	3,426	98·7	43	8	51	1·5	112	
109	Nawabganj	(*a*) 1,142	8,534	9,676	1,002	7,486	8,488	99·5	124	160	284	3·2	904	
110	Darjeeling	(*a*) 515	1,48,367	1,48,882	144	1,45,312	1,45,456	98·03	82	2 506	2,588	1·7	838	
111	Kurseong	870	37,463	38,333	870	36,316	37,186	99·3	...	783	783	2·1	364	
	Divisional Total ...	26,065	4,62,934	4,88,999	18,920	4,21,819	4,40,739	95·2	2,886	9,294	12,180	2·6	35,080	
	Grand Total ...	3,18,035	43,95,096	47,13,131	2,04,367	40,16,201	42,20,568	96·03	40,377	1,16,365	1,56,742	3·5	3,35,821	
	Grand Total for 1913-14.	2,28,378	42,30,782	44,59,160	1,28,215	38,55,343	39,83,558	94·15	46,093	1,12,768	1,58,861	3·7	3,16,741	

(*a*) Revised figures.

APPEN

Statement showing the details of educational expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Maintained or managed by Municipalities.								Aided by Municipalities.								
		Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Technical and other special schools.	Art colleges.	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Burdwan Division.																	
1	Burdwan	300	...	...	6,924	...	...	...	6,924	...	...	...	...	...	475	25	500	500
2	Kalna	.....	...	...	...	...	...	...	...	...	...	...	...	...	66	120	186	186
3	Katwa	.....	...	...	...	...	...	...	...	...	96	...	...	169	96	60	325	421
4	Dainhat	.....	...	...	...	...	...	...	...	...	380	...	...	15	100	30	145	525
5	Raniganj	.....	...	...	...	...	...	...	...	...	168	240	...	180	240	154	574	982
6	Asansol	.....	...	...	...	...	...	312	312	128	84	..	...	...	93	...	93	305
7	Suri	.....	...	...	...	...	...	240	240	60	...	120	120	...	...	...	...	300
8	Bankura	.....	...	...	...	...	...	...	...	39	...	96	...	397	150	27	583	718
9	Vishnupur	.....	...	...	...	...	...	...	...	156	156	...	...	204	93	365	662	974
10	Sonamukhi	.....	...	...	...	...	...	...	...	...	420	50	...	131	147	56	334	804
11	Midnapore	.....	...	...	264	806	...	2,058	3,128	331	...	...	...	301	460	100	861	(b)1,192
12	Tamluk	.....	...	...	...	...	...	...	...	...	...	60	...	...	250	135	385	445
13	Ghatal	.....	...	...	...	...	...	...	...	...	360	...	...	76	264	72	412	772
14	Chandrakona ...	.....	...	...	...	...	...	...	...	...	300	...	...	...	221	42	263	563
15	Ramjibanpore ...	.....	...	...	...	...	...	...	...	...	...	120	...	...	235	84	319	439
16	Khirpai	.....	...	...	...	...	...	...	...	...	...	108	...	...	132	...	132	240
17	Khanar	.....	...	...	...	...	...	...	...	...	...	..	...	73	155	...	228	228
18	Hooghly-Chinsura ...	.....	...	...	...	...	...	...	...	96	...	...	...	144	540	379	1,063	1,159
19	Serampore	.....	...	...	...	...	...	354	354	306	720	656	...	218	577	411	1,206	2,888
20	Uttarpara	.....	...	...	...	...	...	...	...	120	...	180	...	...	183	120	303	603
21	Baidyabati	.....	...	...	...	...	...	(c)335	335	321	...	...	...	250	186	39	475	726
22	Bhadreswar	.....	...	...	...	...	...	...	...	134	480	...	...	...	417	114	561	1,175
23	Kotrung	.....	...	...	...	...	...	...	...	24	...	120	...	114	78	35	227	371
24	Bansberia	.....	...	...	...	...	...	...	...	...	...	130	...	...	234	...	234	364
25	Arambagh	.....	...	...	...	...	...	...	...	...	84	...	48	132	91	210	433	665
26	Howrah	545	...	...	...	...	...	...	...	(f)4,720	250	472	...	1,306	2,647	1,591	5,464	10,906
27	Baliy	18	...	...	...	...	...	...	...	222	...	390	90	121	(m)210	443	774	1,476
	Divisional Total ...	863	...	...	7,188	806	...	3,299	11,293	6,657	3,498	2,742	258	3,831	8,379	4,532	16,742	29,897
	Presidency Division.																	
28	Cossipore-Chitpur ...	150	...	...	...	...	...	...	...	420	600	...	...	564	2,460	1,368	4,392	5,412
29	Maniktala	84	...	...	...	...	...	...	...	100	600	...	...	240	1,819	504	2,563	3,263
30	Baranagar	78	...	...	...	...	...	...	...	90	...	...	...	372	180	276	828	918
31	Kamarhati	32	...	...	...	...	...	...	...	..	...	88	...	132	48	276	456	544
32	South Suburban ...	85	...	...	...	...	...	...	...	...	192	...	...	48	554	138	740	932
33	Tollyganj	20	...	...	...	...	...	...	...	...	...	200	...	...	813	84	897	1,097
34	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	168	...	312	972	396	1,680	1,843
35	Rajpur	.....	...	...	...	...	...	...	...	...	...	...	...	132	138	...	270	270
36	Baruipur	.....	...	...	...	...	...	...	...	...	...	...	...	...	164	60	224	224
37	Jainagar	.....	...	...	...	...	...	...	...	...	300	...	96	36	148	66	250	646
38	South Dum-Dum ...	27	...	...	...	...	...	...	...	84	...	...	...	...	372	...	372	456
39	North Dum-Dum ...	15	...	...	...	...	...	...	...	...	...	50	...	144	45	36	225	275
40	South Barrackpore ...	18	...	...	...	...	...	...	...	24	...	...	...	...	216	...	216	240
41	Panihati	21	...	...	...	...	...	...	...	72	...	...	...	116	195	...	311	383
42	Titagarh	36	...	...	...	...	...	...	...	...	...	...	...	...	888	...	888	888
43	North Barrackpore ...	24	...	...	...	...	...	...	...	..	...	72	...	72	240	96	408	480
44	Garulia	12	...	...	...	...	...	...	...	...	...	...	...	...	66	18	84	84
45	Barasat	.....	...	...	...	...	...	...	...	...	...	...	...	...	333	84	417	417
46	Naihati	28	...	...	...	...	...	...	...	...	240	40	...	120	204	28	352	632
47	Halisahar	20	...	...	...	...	...	...	...	...	...	...	...	...	252	...	252	252
48	Bhatpara	42	...	...	...	...	...	...	...	193	...	...	...	...	644	...	644	837
49	Gobardanga	.....	...	...	...	...	...	...	...	...	...	...	...	...	96	48	144	144
50	Basirhat	.....	...	...	...	...	...	...	...	60	...	...	...	72	264	206	542	602
51	Baduria	.....	...	...	...	...	...	...	...	...	...	...	...	48	156	18	222	222
52	Taki	.....	...	...	...	...	...	...	...	...	...	...	...	30	84	...	144	114
53	Budge-Budge	32	...	...	...	...	...	...	...	...	240	240	...	...	920	324	1,244	1,724
54	Krishnagar	.....	...	...	...	...	...	...	...	252	...	...	...	...	384	364	748	1,000
55	Santipur	.....	...	...	5,565	...	...	...	5,565	120	...	372	156	...	1,020	...	1,070	1,718
56	Ramghat	.....	...	...	...	...	...	...	...	58	...	...	...	151	81	156	388	446
57	Nadia	.....	...	...	...	...	...	...	...	...	300	110	...	139	183	144	466	876
58	Kushtia	.....	...	...	...	...	...	...	...	...	100	...	...	126	84	96	306	406
59	Kumarkhali	.....	...	...	...	...	...	...	...	72	...	...	...	72	...	72	144	216
60	Meherpur	.....	...	...	...	...	...	...	...	...	50	...	...	90	60	14	164	214
61	Birnagar	.....	...	...	...	...	...	...	...	...	36	...	...	130	...	...	130	166
62	Chakdah	.....	...	...	...	...	...	...	...	24	...	...	...	...	150	30	180	204
63	Berhampore	.....	...	...	...	...	...	...	...	...	...	...	...	132	284	229	745	745
64	Murshidabad	.....	...	...	...	...	...	...	...	216	...	..	...	...	309	322	631	847
65	Azimganj	.....	...	...	...	...	...	...	...	...	...	...	...	...	382	108	490	490
66	Jangipur	.....	...	...	...	...	...	...	...	...	...	...	...	...	294	161	455	455
67	Kandi	.....	...	...	...	...	...	...	...	60	...	...	...	120	180	55	355	415
68	Dhulian	.....	...	...	...	...	...	...	...	...	...	...	...	88	80	60	228	228

(a) Besides Rs. 60 as grant to a library.
(b) Besides Rs. 6 for public library.
(c) Excludes Rs. 50 for public library.
(d) Excludes Rs. 12 for public library.
(e) Excludes Rs. 60 paid to library.
(f) Excludes Rs. 50 paid to library.

DIX E.

Municipalities in the Bengal Presidency during the year 1915-16.

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	998	130	1,128	...	...	37	...	313	...	1,508	9,232	930	1·2
...	...	...	...	...	...	...	...	...	...	60	...	...	50	236	(a) 236	1·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	421	325	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	525	145	2·9
...	...	...	...	...	...	...	...	...	...	146	...	...	116	1,098	680	3·1
...	...	...	...	...	239	239	...	...	...	130	...	...	369	986	774	2·2
...	...	...	...	...	71	71	...	...	...	...	...	...	71	611	311	2·6
...	...	...	...	...	28	28	...	...	...	...	...	...	28	746	611	3·4
...	...	...	...	...	...	...	...	...	...	13	121	...	134	1,108	675	5·7
...	...	...	...	...	32	32	...	...	...	48	...	...	80	884	414	5·2
...	...	...	...	127	...	127	...	...	...	...	...	...	127	4,447	2,919	5·3
...	...	...	...	...	...	...	...	34	...	...	...	...	34	479	419	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	772	412	4·3
...	...	...	...	...	...	...	...	43	...	...	...	...	43	(d) 606	305	6·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	439	319	6·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(e) 240	132	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	3·3
...	...	...	...	...	...	...	...	...	...	36	...	...	36	(f) 1,196	1,099	2·4
...	...	69	69	...	49	49	...	...	...	75	...	...	124	(g) 3,435	1,684	3·05
...	...	...	...	...	14	14	...	...	...	25	...	...	39	(h) 642	342	2·6
...	...	...	...	...	35	35	...	...	...	25	...	...	60	1,191	870	4·3
...	...	...	...	...	40	40	...	...	...	15	...	...	55	1,230	616	2·3
...	...	...	...	...	...	...	...	...	31	10	...	...	41	412	237	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	364	234	2·6
...	...	...	...	...	18	18	...	...	...	...	...	2	20	585	453	8·2
...	119	31	150	...	(k) 200	200	...	419	...	(l) 100	...	...	419	12,020	6,428	1·3
41	...	...	41	...	...	...	...	...	...	25	...	...	25	1,560	858	3·03
41	119	100	260	1,125	856	1,981	...	196	68	668	464	2	3,379	45,692	22,667	2·2
...	...	311	311	...	...	...	...	...	...	...	...	...	...	(a) 5,873	4,542	2·1
...	...	13	13	...	15	15	...	...	...	51	...	...	66	3,426	2,713	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	996	906	2·2
...	...	...	...	...	...	...	...	...	...	2	...	...	2	(b) 578	490	3·1
...	...	...	...	...	9	9	...	...	...	...	...	...	9	(c) 976	784	2·5
...	...	...	...	...	18	18	...	...	...	20	...	...	38	1,455	935	4·1
...	...	...	...	...	36	36	...	...	...	25	...	...	61	1,952	1,789	3·07
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	2·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	224	224	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	646	250	4·9
...	...	...	...	...	5	5	...	...	...	...	...	2	7	490	406	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	290	240	5·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	258	234	2·5
...	...	...	...	...	36	36	...	...	...	...	...	...	36	440	368	4·5
...	...	...	...	...	...	...	...	...	...	...	...	1	1	925	925	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	504	432	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	98	96	1·07
...	...	...	...	...	...	...	...	...	...	...	...	...	...	417	417	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	660	380	2·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	272	272	3·8
...	...	...	...	...	80	80	...	...	...	30	...	6	116	995	802	2·02
...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	144	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	602	542	7·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	222	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	114	3·7
...	...	...	...	...	21	21	...	...	...	15	...	...	36	(d) 1,792	1,312	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,090	748	2·07
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,283	1,070	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	416	388	3·6
...	...	...	...	...	...	...	...	...	...	16	...	...	16	892	482	4·6
...	...	...	...	...	16	16	...	...	...	...	...	...	16	422	322	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	216	144	3·8
...	...	...	...	...	...	...	...	...	...	5	...	...	5	219	169	4·09
...	...	...	...	...	...	...	...	...	...	...	...	...	...	166	130	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	180	5·05
...	...	...	...	...	...	...	...	...	...	...	...	...	...	745	745	2·1
...	...	...	...	...	146	146	...	...	...	100	...	...	246	1,093	877	6·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	490	490	2·7
...	...	...	...	...	40	40	...	...	...	...	...	...	40	495	495	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	415	355	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	4·4

(*g*) Excludes Rs. 46 paid to library.
(*h*) For girls.
(*i*) Includes *tols*, Muktabs and European schools.

(*j*) Building grant to Dhobapara Mission Girls' School Rs. 100, and furniture grant to primary school, Rs. 100.
(*k*) Prize for girls.
(*l*) Includes Rs. 48 paid to Muktabs.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	MAINTAINED OR MANAGED BY MUNICIPALITIES.							AIDED BY MUNICIPALITIES.								
			Technical and other special schools.	Art colleges.	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	PRESIDENCY DIVISION —*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
69	Jessore	.....	...	...	...	...	...	..	...	...	...	...	...	108	356	186	649	649
70	Kotchandpur	.....	...	...	...	...	...	...	...	...	304	...	...	...	198	14	212	716
71	Maheshpur	.....	...	...	...	...	...	...	...	52	120	...	...	...	72	60	132	304
72	Khulna	.....	...	...	...	...	...	...	...	48	...	...	360	192	210	168	570	918
73	Satkhira	.....	...	...	...	...	...	...	...	36	...	...	...	48	168	60	276	312
74	Debhatta	.....	...	...	...	...	...	...	...	...	...	...	...	59	70	72	201	201
	Divisional Total ...	722	...	...	5,565	...	...	...	5,565	1,981	3,282	1,335	612	3,893	16,985	6,337	27,215	34,425
	DACCA DIVISION.																	
75	Dacca	50	...	...	...	...	...	...	...	...	...	...	...	526	1,921	3,791	6,238	6,288
76	Narayanganj	.....	...	...	...	...	1,875	...	1,875	...	...	...	...	227	272	307	806	806
77	Mymensingh	.....	...	...	...	...	...	...	...	612	...	...	...	226	156	354	736	1,348
78	Muktagacha	.....	...	...	...	...	...	...	...	...	...	...	...	336	...	...	336	336
79	Jamalpur	.....	...	...	...	...	...	...	...	...	...	...	...	96	168	184	448	448
80	Sherpur	.....	...	...	...	...	...	...	...	...	...	...	...	60	309	86	455	455
81	Kishorganj	.....	...	...	...	...	...	...	...	...	...	...	...	...	162	188	350	350
82	Bazitpur	.....	...	...	...	...	...	...	...	...	...	...	...	21	119	67	207	207
83	Netrokona	.....	...	...	...	...	...	...	...	...	...	...	...	...	228	240	468	468
84	Tangai	.....	...	...	...	...	...	...	...	...	...	...	...	...	340	311	651	651
85	Faridpur	.....	...	...	...	...	...	...	...	40	...	...	...	...	234	228	462	502
86	Madaripur	.....	...	...	...	...	...	...	...	...	...	...	...	...	249	276	525	525
87	Barisal	.....	...	...	...	...	...	...	...	96	...	120	...	197	324	174	695	911
88	Kalchiti	.....	...	...	...	...	60	60	...	...	...	...	...	...	...	...	...	...
89	Jhalakati	.....	...	...	...	...	...	...	...	...	...	...	...	159	...	...	159	159
90	Perojpur	.....	...	...	...	...	...	...	...	...	...	...	...	75	143	96	324	324
91	Patuakhali	.....	...	...	...	...	...	...	...	...	...	...	...	54	32	36	122	122
	Divisional Total ...	50	...	...	...	...	1,875	60	1,935	748	...	120	...	1,977	4,717	6,338	13,032	13,900
	CHITTAGONG DIVISION.																	
92	Chittagong	356	...	...	12,616	...	...	...	12,616	1,074	...	...	...	96	1,188	216	1,500	2,574
93	Cox's Bazar	.....	...	...	...	...	...	...	...	...	...	...	...	...	244	276	520	520
94	Comilla	.....	...	...	...	...	...	...	...	...	...	...	...	132	358	156	646	646
95	Brahmanbaria ...	.....	...	...	...	...	...	...	...	...	...	120	...	94	295	71	460	580
96	Chandpur	.....	...	...	...	...	...	...	...	...	...	...	...	336	150	634	1,120	1,120
97	Noakhali	.....	...	...	...	...	...	...	...	...	60	...	...	...	192	102	294	354
	Divisional Total ...	356	...	...	12,616	...	...	...	12,616	1,074	60	120	...	658	2,427	1,455	4,540	5,794
	RAJSHAHI DIVISION.																	
98	Rampur-Boalia ...	177	...	...	...	...	...	76	76	...	...	...	...	...	393	241	734	734
99	Nator	.....	...	...	...	...	...	...	...	58	...	120	...	120	144	...	264	442
100	Dinajpur	.....	...	...	...	2,523	...	970	3,493	216	...	...	198	...	120	22	142	556
101	Jalpaiguri	.....	...	...	...	...	...	...	...	...	...	275	120	...	612	...	612	1,007
102	Rangpur	.....	...	...	...	...	...	...	...	...	...	...	...	...	528	720	1,248	1,248
103	Bogra	.....	...	...	...	2,542	...	456	2,998	(a) 175	...	(a)93	240	96	...	233	329	840
104	Sherpur	.....	...	...	...	...	...	397	397	...	...	...	...	60	...	24	84	84
105	Pabna	.....	...	...	...	...	...	...	...	479	...	111	144	...	456	324	780	1,514
106	Serajganj	.....	...	...	...	...	...	...	...	60	...	...	...	96	264	456	816	876
107	English Bazar ...	.....	...	...	...	...	...	...	...	...	...	110	...	54	196	226	476	586
108	Old Malda	.....	...	...	...	...	...	...	...	...	...	288	...	66	18	48	132	420
109	Nawabganj	.....	...	...	...	...	...	...	...	...	...	120	...	...	66	134	200	320
110	Darjeeling	.....	...	...	...	...	...	...	...	...	...	756	...	120	1,714	120	1,954	2,710
111	Kurseong	.....	...	...	...	...	...	...	...	...	...	180	...	...	740	120	860	1,040
	Divisional Total ...	177	...	...	...	5,065	...	1,899	6,964	988	...	2,056	702	612	5,351	2,668	8,631	12,377
	GRAND TOTAL ...	2,168	...	...	25,369	5,871	1,875	5,258	38,373	11,448	6,840	6,373	1,572	10,974	37,859	21,330	70,160	9,63,93
	GRAND TOTAL FOR 1913-14	2,378	...	...	25,062	5,323	...	4,449	34,834	14,975	7,128	5,646	1,798	12,804	31,250	20,363	64,417	93,864

(*a*) Revised figures.

DIX E—*concluded.*

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	100	100	...	...	...	...	...	...	100	749	749	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	716	212	3.2
...	...	...	...	...	32	32	...	...	...	...	...	...	32	336	164	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	918	510	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	312	276	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	201	201	8·8
...	...	324	324	...	554	554	...	...	...	264	...	9	827	41,863	28,764	3·05
...	176	...	176	...	22,327	22,327	...	72	...	...	...	10	22,409	28,923	28,747	13·3
...	40	...	40	1	...	1	...	...	48	...	58	...	107	2,628	806	1·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,348	736	3·1
...	...	...	...	...	...	...	...	...	...	12	...	...	12	348	348	4·4
24	...	...	24	...	...	...	...	...	...	...	...	...	...	472	472	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	455	455	4·8
28	...	...	28	...	30	30	...	...	...	...	...	...	30	408	408	5·3
27	...	...	27	...	...	...	...	...	...	...	...	...	...	234	234	5·2
22	...	...	22	...	...	...	...	...	...	...	...	...	...	490	490	3·7
10	...	...	10	...	82	82	...	...	...	25	...	...	107	768	768	6·8
27	...	...	27	...	...	...	...	...	...	...	...	2	2	531	491	3·5
24	...	...	24	...	...	...	...	...	...	...	...	...	...	549	549	3·1
44	...	...	44	...	...	...	...	...	...	...	...	...	...	955	739	3·1
...	...	...	...	...	15	15	...	...	...	15	...	...	30	90	90	3·4
...	...	...	...	...	680	680	...	...	...	25	...	29	734	893	891	9·5
24	...	...	24	...	...	...	...	...	...	...	...	...	...	348	348	4·5
...	...	...	...	...	...	...	...	...	...	47	...	17	64	186	186	3·4
230	216	...	446	1	23,134	23,135	...	72	48	124	58	58	23,495	39,826	36,760	8·4
72	...	...	72	1,454	635	2,089	...	...	75	...	850	...	3,014	18,632	2,563	3·65
...	...	...	...	...	...	...	...	...	...	...	...	...	...	520	520	10·1
...	47	...	47	...	48	48	...	...	...	10	...	...	58	751	704	3·4
68	...	...	68	...	...	...	...	...	...	...	...	...	...	648	528	3·7
55	...	...	55	...	...	...	...	...	...	40	...	45	85	1,260	1,260	5·1
32	...	...	32	...	...	...	...	...	...	...	...	...	...	386	326	3·4
227	47	...	274	1,454	683	2,137	...	...	75	50	850	45	3,157	22,197	5,901	4·08
64	...	...	64	...	196	196	...	...	...	48	...	...	244	1,295	1,295	4·4
...	...	...	...	...	993	993	...	...	...	48	...	13	1,054	1,498	1,318	12·9
...	72	...	72	807	257	1,064	...	...	52	30	50	441	1,637	5,758	1,840	4·8
71	...	...	71	...	...	...	...	...	...	...	...	...	...	1,078	683	3·6
130	...	...	130	...	141	141	...	...	...	...	...	...	141	1,519	1,519	6·3
...	29	...	29	787	81	868	...	...	65	...	74	56	1,063	4,930	922	4·9
28	...	...	28	...	...	...	...	...	...	...	...	12	12	521	521	7·9
68	...	...	68	...	...	...	...	...	...	...	...	...	...	1,582	848	4·7
186	...	...	186	...	...	...	...	...	...	...	...	...	...	1,062	1,002	6·6
46	...	...	46	...	12	12	...	...	...	...	...	...	12	644	534	3·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	420	132	3·1
...	...	...	...	...	550	550	...	...	...	...	...	...	550	870	750	9·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,710	1,954	·9
...	...	...	...	...	50	50	...	...	...	...	...	8	58	1,098	918	4·1
593	101	...	694	1,594	2,280	3,874	...	...	117	126	124	530	4,771	24,983	14,236	3·3
1,091	483	424	1,998	4,474	27,507	31,681	...	268	308	1,232	1,496	644	35,629	1,74,561	1,08,328	3·7
1,079	602	840	2,521	4,265	4,109	8,374	...	501	292	1,666	1,790	1,112	13,735	1,47,232	79,798	2·8

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each municipality in the Bengal Presidency during the year 1914-15.

Serial number of Municipality	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.										
		Rs.									
1	Burdwan ...	1,67,861	5·3	3·9	14·3	21·7	24·8	5·5	·1	12·4	5·4
2	Kalna ...	17,102	9·6	4·5	·7	3·5	36·3	·1	·7	29·2	1·7
3	Katwa ...	15,160	7·4	5·7	...	3·5	27·2	12·9	·4	37·06	2·5
4	Dainhat ...	6,827	9·6	2·8	·2	3·8	35·6	16·4	1·1	19·1	7·6
5	Raniganj ...	20,468	7·0	5·6	2·5	12·3	33·4	13·2	·8	16·4	5·3
6	Asansol ...	49,243	6·8	6·9	·02	6·6	47·1	10·9	·2	12·4	2·0
7	Suri ...	20,653	7·3	4·7	·3	9·4	41·1	19·1	·5	4·6	2·9
8	Bankura ...	35,311	6·4	4·7	67·4	17·0	26·1	33·4	·4	12·5	2·1
9	Vishnupur	14,944	7·9	4·6	3·04	1·6	42·5	11·3	1·07	12·7	7·4
10	Sonamukhi	8,809	10·1	6·3	9·7	·5	27·0	15·7	1·5	8·4	10·03
11	Midnapore	97,698	6·3	2·7	·4	2·8	24·2	15·6	·3	6·4	36·3
12	Tamluk ...	15,021	7·7	3·8	11·9	3·9	32·2	14·7	·4	17·5	3·1
13	Ghatal ...	15,587	5·9	2·7	1·6	...	14·8	49·7	1·02	17·1	4·9
14	Chandrakona	4,547	16·5	9·2	1·8	2·5	16·1	16·5	1·2	15·9	14·4
15	Ramjibanpore	4,641	14·9	6·2	·4	5·2	14·7	36·9	·9	7·4	9·4
16	Khirpai ...	5,484	10·9	3·09	39·4	...	7·4	17·7	·9	13·8	4·5
17	Kharar ...	6,050	12·3	4·8	·6	·9	24·4	17·04	·7	30·8	3·7
18	Hooghly-Chinsura.	1,25,165	4·6	5·7	96·1	2·7	23·6	1·4	·2	6·7	1·0
19	Serampore ...	1,07,060	7·4	4·4	32·4	12·8	36·1	10·4	·2	9·4	3·2
20	Uttarpara ...	19,186	11·6	6·4	...	21·5	37·5	...	·4	17·05	3·5
21	Baidyabati	29,245	13·1	7·5	·3	7·9	41·8	4·1	·5	15·6	4·07
22	Bhadreswar	30,183	8·8	3·4	·1	11·08	46·1	7·9	·4	12·5	4·07
23	Kotrung ...	11,058	12·6	10·9	·04	...	47·3	...	·5	18·7	3·7
24	Bansberia ...	9,926	12·5	3·6	...	5·7	19·3	...	·1	45·5	3·6
25	Arambagh ...	8,095	9·6	4·7	5·6	...	26·8	27·5	·6	14·8	7·3
26	Howrah ...	9,39,244	9·2	9·4	20·6	44·6	21·4	1·7	·2	12·8	1·3
27	Bally ...	42,279	11·8	7·1	...	6·3	39·1	8·7	·1	17·0	4·3
Divisional Total ...		18,26,757	6·3	5·5	17·02	21·3	21·1	4·5	·2	9·7	3·2
	Presidency Division.										
28	Cossipore-Chitpur.	3,20,296	8·1	9·3	15·7	4·5	26·1	3·4	·2	13·8	1·8
29	Maniktala ...	1,59,470	6·7	7·2	22·6	3·2	29·8	2·5	·4	15·6	2·1
30	Baranagar ...	62,071	8·1	8·6	2·2	3·8	52·4	2·5	·3	6·9	1·6
31	Kamarhati ...	25,235	11·9	9·5	...	5·3	42·9	...	·6	18·4	2·8
32	South Suburban.	40,837	7·8	2·3	6·5	1·3	20·1	4·4	1·1	47·3	2·6
33	Tollyganj	34,008	8·3	1·7	18·3	8·7	29·8	·2	·7	19·5	3·3

Expenditure from loan funds.

	Rs.
Katwa Municipality	1,629
Bankura ,, ...	27,824
Hooghly-Chinsura Municipality	63,000
Serampore Municipality	23,887
Howrah ,, ...	4,29,505

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
Presidency Division—*concluded.*											
		Rs.									
34	Garden Reach	1.17,953	4·8	2·9	19·1	2·6	39·8	1·5	·7	17·1	1·6
35	Rajpur ...	8.123	15·3	10·3	1·3	2·4	38·8	14·5	·8	6·09	3·3
36	Baruipur ...	8,230	11·3	4·3	2·2	8·03	30·8	15·1	·9	13·4	2·7
37	Jainagar ...	9,887	7·9	9·2	1·1	3·1	23·4	10·6	·7	31·7	6·5
38	South Dum-Dum.	18,513	10·9	5·2	10·9	2·9	28·8	6·7	·3	27·5	2·6
39	North Dum-Dum.	15,246	8·02	1·9	...	69·2	6·4	5·9	·3	5·1	1·9
40	South Barrackpore.	15,012	8·7	...	...	7·2	30·6	5·2	·5	34·1	1·7
41	Panihati ...	20,620	6·08	...	...	43·3	21·5	2·6	·4	20·3	2·1
42	Tittagarh ...	60,578	7·1	1·1	1·07	6·6	51·7	·8	·3	24·3	1·5
43	North Barrackpore.	15,544	9·3	...	·01	3·6	38·7	9·4	·3	29·4	3·2
44	Garulia ...	21,564	11·1	1·7	...	1·9	63·7	4·7	·3	7·5	·4
45	Barasat ...	11,084	12·7	4·04	3·2	6·8	26·1	13·2	·8	14·4	3·7
46	Naihati ...	19,042	11·1	6·5	·2	2·3	46·06	5·4	·7	18·9	3·4
47	Halisahar ...	13,552	10·9	9·6	·8	·4	40·1	7·04	·7	23·3	2·0
48	Bhatpara ...	41,834	8·3	5·6	·7	5·4	47·1	2·6	·4	19·4	2·3
49	Gobardanga	4,170	17·0	2·5	5·8	15·6	16·3	...	1·3	33·4	3·4
50	Basirhat ...	13,124	10·8	1·8	37·5	2·06	12·8	8·1	1·2	12·9	4·5
51	Baduria ...	6,578	14·01	·8	...	9·5	8·3	30·1	·9	26·7	3·3
52	Taki ...	2,622	20·5	1·1	...	3·8	4·0	9·1	1·6	46·7	4·3
53	Budge-Budge	40,311	8·2	10·1	·09	·2	3·2	19·5	·5	20·7	4·8
54	Krishnagar	59,541	5·2	2·9	1·2	·8	34·01	22·08	·2	22·9	1·7
55	Santipur ...	48,645	8·3	6·1	·7	4·8	37·1	4·2	·3	15·9	15·1
56	Ranaghat ...	17,759	6·8	4·1	1·8	109·7	35·7	17·6	·5	20·4	2·6
57	Nadia ..	19,536	6·8	4·7	·02	·8	49·05	11·9	·3	16·5	4·5
58	Kushtia ...	17,976	7·8	5·5	·02	49·9	30·08	11·3	·2	18·06	2·3
59	Kumarkhali	7,201	9·7	4·4	8·2	1·2	34·8	10·7	·7	18·9	2·9
60	Meherpur ...	4,652	14·1	4·2	4·06	...	6·2	33·3	·7	25·8	4·7
61	Birnagar ...	5,126	12·8	...	·3	10·4	6·5	21·4	·2	6·8	3·2
62	Chakdah ...	4,927	15·8	1·9	7·2	4·9	7·6	19·8	·7	31·9	4·1
63	Berhampore	1,09,585	5·08	2·9	22·3	8·0	21·04	24·1	·3	12·6	·6
64	Murshidabad	27,854	6·2	4·1	·7	5·9	35·9	19·4	·4	19·9	3·9
65	Azimganj ...	25,769	9·7	5·8	...	7·2	35·0	17·7	·4	17·2	1·9
66	Jangipur ...	19,978	5·5	3·3	3·4	3·7	21·6	41·7	·6	14·0	2·5
67	Kandi ...	15,175	5·6	9·6	·05	3·2	22·8	...	·8	52·5	2·7
68	Dhulian ...	7,597	9·7	·1	·4	5·7	5·3	32·9	1·3	39·5	3·0
69	Jessore ...	41,807	4·7	4·1	17·9	5·5	20·3	23·2	·2	13·3	1·7
70	Kotchandpur.	8,775	8·8	5·3	5·2	·4	28·8	22·9	·8	15·2	8·1
71	Maheshpur	3,586	15·1	8·3	·6	2·7	8·3	25·3	·5	24·0	9·3
72	Khulna ...	34,983	4·2	1·8	17·1	1·3	26·3	24·5	·2	17·6	2·6
73	Satkhira ...	11,738	10·07	4·2	3·8	3·2	19·3	27·2	·5	25·9	2·6
74	Debhatta ...	2.202	25·2	1·8	·1	26·6	10·08	4·3	1·6	13·1	9·1
Divisional Total ...		15,99,916	7·6	5·5	10·6	7·05	31·4	8·9	·4	17·9	2·6

Expenditure from Loan Funds.

	Rs.
Garulia drainage scheme of	... 71
Ranaghat drainage scheme,	... 19,029
Kushtia drainage scheme,	... 5,926

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Dacca Division.										
		Rs.									
75	Dacca ...	3,71,360	4·7	4·6	11·2	2·5	33·2	3·0	·2	17·4	7·7
76	Narayanganj	1,06,283	6·3	6·6	16·8	1·9	39·2	3·1	·2	8·8	2·6
77	Mymensingh	76,397	5·4	4·5	19·3	2·5	35·0	11·1	·1	12·2	1·7
78	Muktagacha	12,253	10·7	7·1	5·8	1·7	35·0	·5	·5	30·8	2·8
79	Jamalpur ...	17,865	10·0	5·5	1·8	2·9	33·4	7·3	·3	31·0	2·6
80	Sherpur ...	13,607	11·3	5·5	1·6	1·5	39·1	9·5	·6	21·4	3·3
81	Kishorganj	10,486	11·7	7·8	13·5	2·5	32·5	9·7	·5	7·3	3·8
82	Bazitpore ...	3,799	17·9	12·5	2·5	...	23·0	14·4	1·8	16·7	6·1
83	Netrokona ...	11,520	9·3	4·1	2·3	1·0	40·0	5·2	·8	28·5	4·2
84	Tangail ...	14,434	9·2	7·0	·8	9·8	26·5	...	·4	34·2	6·1
85	Faridpur ...	30,605	7·1	8·2	15·3	1·1	34·2	5·3	·2	17·2	1·7
86	Madaripur ...	23,493	6·2	9·9	2·4	·8	20·9	12·0	·3	24·4	2·5
87	Barisal ...	56,232	5·8	5·3	16·4	2·5	35·6	2·6	·2	23·2	1·7
88	Nalchiti ...	2,175	26·2	21·6	2·7	·1	12·2	11·4	2·5	14·7	4·1
89	Jhalakati ...	11,391	6·1	8·4	·7	12·7	30·3	8·7	·8	20·5	7·8
90	Pirojpur ...	9,630	9·9	10·8	6·8	·5	18·5	13·5	1·2	23·0	3·6
91	Patuakhali	6,279	13·3	32·01	8·9	15·0	3·1	9·5	1·4	28·4	2·9
Divisional Total ...		7,77,809	6·1	5·6	12·6	2·6	33·6	4·7	·3	17·5	5·1
	Chittagong Division.										
92	Chittagong	1,93,698	5·07	2·03	38·5	1·05	16·0	1·2	·08	22·7	9·7
93	Cox's Bazar	7,611	9·05	5·01	1·3	1·4	19·6	7·6	·7	22·9	6·8
94	Comilla ...	44,419	22·1	4·3	2·5	4·7	32·9	5·0	·1	22·1	1·7
95	Brahmanbaria ...	21,829	6·6	3·6	18·9	1·4	28·1	6·8	·3	23·8	2·9
96	Chandpur ...	40,132	4·7	7·5	9·0	3·6	45·5	3·7	1	19·1	3·1
97	Noakhali ...	16,115	9·4	6·3	3·9	3·6	50·8	9·3	·4	8·2	2·3
Divisional Total ...		3,23,804	7·7	3·4	26·01	2·05	24·6	3·03	·1	21.5	6·5
	Rajshahi Division.										
98	Rampur-Boalia ...	50,311	8·6	5·5	3·3	4·6	34·2	17·0	·3	10·7	2·9
99	Nator ...	18,981	11·2	7·7	2·8	6·4	36·6	4·7	·4	19·5	8·2
100	Dinajpur ...	51,971	8·07	6·9	1·2	2·09	40·8	6·9	·25	18·3	11·08
101	Jalpaiguri ...	29,381	8·8	6·4	·5	2·2	45·8	11·0	·6	10·8	3·7
102	Rangpur ...	39,156	7·4	8·6	·2	4·2	45·9	1·6	·6	18·1	4·9
103	Bogra ...	33,815	8·8	7·5	·2	2·9	38·0	4·3	·3	16·5	14·6
104	Sherpur ...	9,177	12·7	10·3	·2	1·9	36·5	13·5	·9	9·2	5·7
105	Pabna ...	28,090	11·9	11·6	9·2	4·5	28·7	7·1	·4	14·5	5·8

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Rajshahi Division—*concluded.*	Rs.									
106	Serajganj ...	21,745	8·4	6·7	3·4	1·9	29·5	12·2	·8	20·7	4·9
107	English Bazar	24,217	7·8	5·04	·004	12·3	46·9	7·9	·7	14·01	2·7
108	Old Malda ...	5,903	11·6	4·8	·1	1·1	12·2	8·6	·4	46·9	7·1
109	Nawabganj...	9,017	12·7	5 1	10·9	...	22·0	15·1	2·1	19·2	9·6
110	Darjeeling ...	2,69,505*	12·3	11·9	7·1	·9	15·5	8·2	·3	17·3	1·04
111	Kurseong ...	52,652	5·5	4·2	9·0	41·4	20·8	10·7	·3	2·1	2·1
	Divisional Total ...	6,43,921	10·1	8·9	4·9	5·7	26·9	8·6	·4	15·5	4·0
	Grand Total ...	51,72,207	7·9	5·9	13·7	12·	26.6	6·2	·3	14·5	3·7
	Grand Total for 1913-14.	48,31,056	8·2	6·8	26·2	7·6	29·8	7·8	·37	17·7	3·8

* *Expenditure from Loan Funds.*

	Rs.
Darjeeling Municipality	9,083

APPEN

Statement showing the financial position of the municipalities

Serial number of Municipality.	NAME OF MUNICIPALITY.	AMOUNT OF LOAN SANCTIONED— From Government.	AMOUNT OF LOAN SANCTIONED— Outside Government account.	RECEIPTS. I.—Opening balance.	RECEIPTS. II.—Ordinary income.	RECEIPTS. III.—Income under "Extraordinary and Debt," excluding loan receipts.	RECEIPTS. IV.—Loan receipts.	RECEIPTS. V.—Total.	EXPEN 1.—Ordinary expenditure.	EXPEN 2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	.....	1,50,000	41,971	1,47,680	35,595	...	2,25,249	1,67,458	...
3	Katwa	30,000	.....	46,545	16,250	2,699	...	65,504	45,160	1,622
8	Bankura	33,500	.....	51,682	32,319	9,149	10,000	1,03,150	34,450	27,884
17	Kharar	2,500	.....	5,547	7,423	60	...	13,030	5,973	...
18	Hooghly-Chinsura ...	2,15,000	.....	3,212	1,39,251	7,240	63,000	2,12,703	1,18,617	63,000
19	Serampore	40,000	.....	50,996	1,11,946	10,018	...	1,72,980	1,05,531	23,887
24	Bansberia	1,200	.....	2,108	9,272	65	...	11,445	9,304	...
26	Howrah	34,86,000	.....	3,65,856	10,49,825	8,24,115	4,34,000	26,73,796	8,51,449	4,29,505
	PRESIDENCY DIVISION.									
28	Cossipore-Chitpur ...	61,000	.....	38,241	3,96,961	79,675	...	4,54,877	3,18,475	...
29	Maniktala	1,00,000	.....	25,696	1,68,077	27,130	...	2,30,903	1,56,148	...
30	Baranagar	40,000	.....	12,578	71,345	6,976	...	90,699	60,750	...
32	South Suburban ...	29,000	.....	3,953	43,036	1,322	...	48,312	40,253	...
33	Tollygunj	23,000	.....	7,529	33,987	856	...	42,372	33,485	...
36	Bacnipur	17,000	.....	2,291	12,969	67	...	15,327	7,723	...
41	Panihati	5,750	.....	4,057	19,754	342	...	24,153	20,573	...
42	Titagarh	78,000	.....	21,221	59,426	1,189	...	81,836	58,595	...
44	Garulia	31,000	.....	15,846	17,277	875	...	33,998	20,568	71
45	Barasat	15,000	.....	2,693	14,893	4,862	...	22,448	10,636	...
46	Naihati	5,000	.....	24,620	21,706	2,683	...	49,009	18,872	...
48	Bhatpara	70,000	.....	44,788	52,704	2,190	...	99,682	39,593	...
50	Basirhat	6,000	.....	898	14,543	...	...	15,441	12,940	...
53	Budge-Budge	20,000	.....	4,810	45,334	1,422	...	51,566	39,698	...
56	Ramaghat	16,000	.....	37,310	17,969	2,796	...	58,075	17,168	19,020
58	Kushtia	10,000	.....	14,919	22,536	1,877	...	43,332	17,579	5,226
63	Berhampore	6,000	.....	20,719	1,45,370	20,443	...	1,86,532	1,09,535	...
69	Jessore	80,000	.....	17,829	45,899	5,585	15,000	84,313	39,448	...
71	Maheshpur	1,250	.....	7	3,891	1,094	...	4,992	3,546	...
72	Khulna	13,000	.....	12,821	30,634	6,529	...	49,984	34,581	...
	DACCA DIVISION.									
75	Dacca	4,20,000	.....	1,23,339	3,66,196	46,414	...	5,34,949	3,59,050	...
76	Narayanganj	1,75,000	.....	11,912	2,13,252	1,386	...	2,26,549	1,00,756	...
77	Mymensingh	26,000	.....	11,792	76,766	11,048	...	99,606	75,558	...
84	Tangail	10,000	.....	19,295	15,263	479	10,000	45,037	14,434	...
85	Faridpur	3,000	.....	5,171	29,133	5,377	...	39,681	30,561	...
87	Barisal	36,000	.....	9,648	60,324	2,135	...	72,147	54,991	...
	CHITTAGONG DIVISION.									
92	Chittagong	1,50,000	.....	2,24,280	1,25,640	68,536	50,000	4,18,456	2,93,698	...
96	Chandpur	.....	5,000	8,124	55,889	2,269	...	66,282	39,552	...
	RAJSHAHI DIVISION.									
101	Jalpaiguri	30,000	.....	16,494	34,222	950	...	48,663	28,924	...
104	Sherpur	4,000	.....	1,141	10,718	22	...	11,881	9,114	...
106	Serajganj	5,000	.....	2,017	22,737	2,170	...	26,924	21,596	...
107	English Bazar	2,500	.....	9,614	21,817	1,380	...	32,811	24,162	...
110	Darjeeling	11,25,585	.....	1,46,015	3,29,590	30,748	...	5,06,383	2,35,456	9,083
111	Kurseong	35,000	.....	25,592	41,583	26,115	...	93,290	52,024	...

B. S. Press—5-2-1916—3840C—2,400—H. S. D.

DIX G.

which were in debt in the Bengal Presidency during the year 1914-15.

DITURE.					RESULTS.							
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt," exceeding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—5).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (—) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,100	403	33,344	22,944	2,25,249	—19,778	1,100	403	—21,281	11,000	...	11,000	Balance of Sinking Fund Rs. 7,751.
...	...	3,194	45,521	65,504	+1,100	...	...	+1,100	15,000	...	15,000	
857	861	4,466	29,692	1,03,150	—2,131	857	861	—3,849	21,728	10,000	30,871	
480	77	1,160	5,340	13,030	+4,450	480	77	+893	2,039	...	1,559	
8,836	6,548	6,004	9,698	2,12,703	+20,634	8,836	6,548	+5,250	1,34,125	63,000	1,88,288	
1,395	1,529	11,657	28,961	1,73,960	+6,415	1,395	1,529	+3,491	38,575	...	37,180	
306	22	760	453	14,445	—632	306	22	—960	624	...	318	
94,105	87,795	7,60,366	4,50,576	26,73,796	+1,98 376	94,105	87,795	+16,478	21,31,043	4,34,000	23,70 938	
2,639	1,821	31,795	1,00,147	4,54,877	+78,486	2,639	1,821	+74,026	46,174	...	43,536	
2,431	3,322	24,216	44,786	2,30,903	+71,929	2,431	3,322	+6,176	83,552	...	81,226	
1,603	1,321	10,004	17,021	90,699	+10,395	1,603	1,321	+7,471	33,425	...	31,822	
1,536	584	826	5,113	48,342	+2,783	1,536	584	+663	24,984	...	13,448	
1,418	523	1,126	5,820	42,372	+502	1,418	523	—1,439	13,424	...	12,007	
700	507	135	6,262	15,327	+5,246	700	507	+4,039	12,838	...	12,138	
656	47	120	2,757	24,153	— 819	656	47	—1,522	1,341	...	685	
4,431	1,983	1,192	15,635	81,836	+83F	4,431	1,982	—5,583	50,459	...	46,028	
1,270	996	556	10,537	33,998	—3,291	1,270	996	—5,557	25,214	...	23,943	
649	448	6,428	4,287	22,448	+4,257	649	448	+3,160	11,354	..	10,705	
196	170	2,734	27,037	49,009	+2,834	196	170	+2,468	4,290	...	4,094	
2,877	2,211	20,444	34,527	99,682	+13,111	2,877	2,241	+7,993	56,733	...	53,856	
254	184	232	1,831	15,441	+1,603	254	184	+1,365	4,668	...	4,413	
1,095	613	3,558	6,602	51,506	+5,636	1,095	613	+3,928	15,598	...	14,503	
579	591	3,060	17,657	58,075	+801	579	591	+362	14,908	...	14,322	
334	397	3,551	15,505	43,332	+4,957	334	397	+4,226	10,000	...	9,666	
685	50	19,310	56,932	1,86,532	+35,835	685	50	+36,100	1,397	...	712	
2,393	2,359	5,869	34,244	24,313	+6.451	2,393	2,359	+1,699	59,677	15,000	72,184	
112	40	1,124	170	4,992	+345	112	40	+193	1.038	...	225	
548	402	2,608	11,848	49,984	—3,947	548	402	—4,897	10,190	...	9,642	
15,725	12,310	39,018	1,06,816	5,34,949	+7,146	15,725	12,310	—20,889	3,05,794	...	2,90,069	
7,267	5,528	1,740	1,11,259	2,26,549	+1,12,496	7,267	5,528	+99,702	1,39,987	...	1,32,721	
1,110	839	9,084	13,015	99,606	+1,208	1,110	839	—741	21,262	...	20,152	
...	...	1,357	29,246	45,037	+829	...	...	+829	...	10,000	10,000	
323	44	1,643	7,108	39,681	—1,428	323	44	—1,795	4,187	...	864	
1,318	1,246	936	13,641	72,147	+5,333	1,318	1,246	+2,774	31,344	...	30,026	
...	...	15,019	2,09,710	4,18,456	—68,058	...	...	...	...	50,000	50,000	
524	580	4,162	21,464	66,282	+16,337	524	580	+15,233	14,496	...	13,972	
2,090	457	307	16,885	48,663	+2,208	2,090	457	—249	11,828	...	9,738	
430	63	22	2,252	11,881	+1,604	430	63	+1,111	1,579	...	1,149	
216	449	512	4,451	26,924	+1,141	216	449	+776	3,785	...	3,568	
253	55	2,597	5,744	32,811	—2,346	253	55	—2,653	1,372	...	1,119	
44,133	34,050	53,109	30,553	5,06,383	+94,134	44,133	34,050	+15,952	8,46,919	...	8,02,785	
7,507	628	22,512	110,619	93,290	—10,441	7,507	628	—18,576	31,349	...	23,838	

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1915-16.

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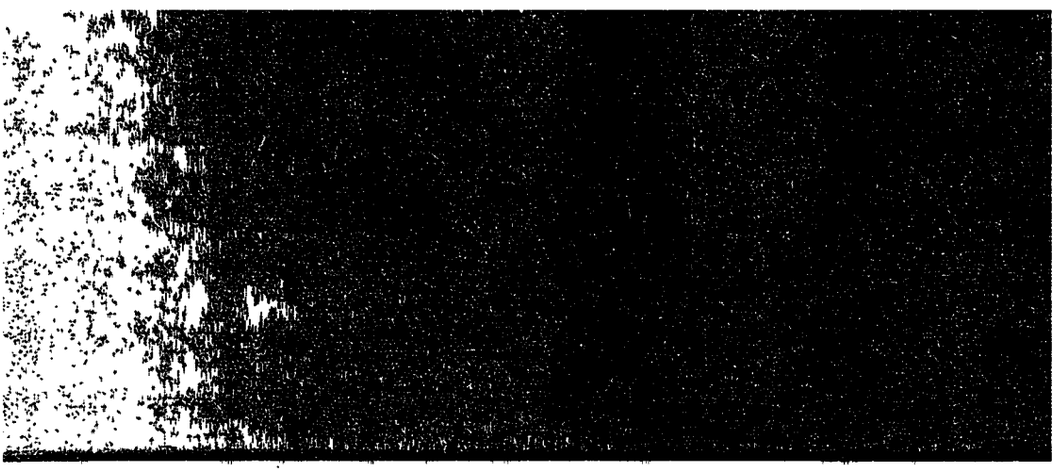
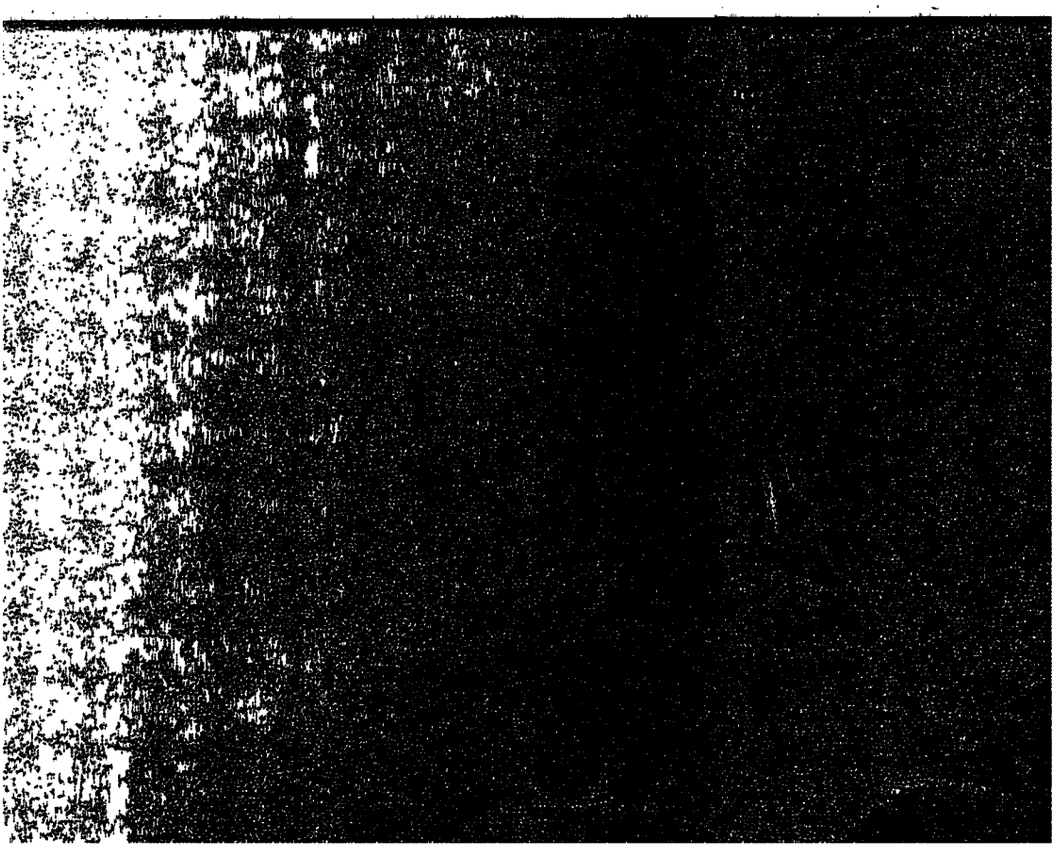


In line 28 of paragraph 1 of Resolution No. 2896 M., dated the 18th December 1916, *for* "Narayanganj" and "Rangpur" *read* "Nawabganj" and "Pirojpur", respectively, and in line 31 of the same paragraph, *for* "14" *read* "15."



MUNICIPAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 18TH DECEMBER 1916.

RESOLUTION—No. 2896M.

READ—

The Reports from the Commissioners of Divisions on the working of Municipalities in the Bengal Presidency (except Calcutta) during the year 1915-16.

DURING the year under review the municipalities of Bengal suffered so little from the unfavourable financial conditions consequent on the war, that their collections increased by nearly a lakh of rupees and they had no difficulty in providing for current needs. The effect of the war was, however, apparent in their inability to undertake large and expensive schemes of improvement, for which they are dependent on the assistance of Government by means either of grants or loans, or both. Few private individuals are willing to come forward with generous contributions for public purposes, and both Municipal Commissioners and the ratepayers are opposed to increased taxation, so that funds for large schemes are not forthcoming from other sources. Owing to the necessity for careful economy of the provincial revenues, the amounts which the Government could make available for grants and loans to municipalities had to be reduced, and consequently a number of useful schemes of water-supply and drainage had to be kept in abeyance. As soon as normal financial conditions are restored, the Governor in Council trusts that he will be able to extend to municipal bodies the assistance they require for projects of improvement. He must however reaffirm the principle that Government, with many demands upon its limited resources, cannot make grants to Municipal Boards which have not learnt the lesson that the development of their towns depends mainly on their readiness to raise taxation to a reasonable figure and that, in the case of water-supply, they must be prepared to make the projects self-supporting.

In pursuance of the policy that the representative system should be extended to the greatest extent compatible with the interests of the ratepayers, orders were passed that the right to elect Municipal Commissioners should be given to nine municipalities in which they had hitherto been appointed by Government, viz., Budge-Budge, Cox's Bazar, Darjeeling, Dhulian, Jhalakati, Narayanganj, Netrakona, Patuakhali and Rangpur. Eleven municipalities have since been given the right to elect their Chairmen, the number of municipal towns in which Government appoints the Chairman being consequently reduced to 14. In the important municipality of Howrah, where the Magistrate has hitherto been elected Chairman, the Municipal Commissioners declared themselves in favour of having a non-official Chairman. The Governor in Council, accepting this resolution, did not appoint the Magistrate a Commissioner, and a non-official was elected to the Chairmanship.

In order that Municipal Boards should enjoy the fullest measure of financial independence permissible under the law, the Governor in Council directed that all municipalities, except those in which maladministration had shown that such a concession could not safely be allowed, should be given a free hand in framing their budgets according to their discretion, the Commissioners of Divisions being required only to see that the law, statutory rules and Government orders are complied with and that due provision is made for the necessary minimum closing balance and for the service of municipal loans.

It rests with the Municipal Commissioners of the towns which have been granted these privileges to justify the confidence which the Governor in Council has placed in their capacity for independent self-government.

2. **Number of municipalities and revision of boundaries.**—The number of municipalities increased from 111 to 112, in consequence of the partition of the Serampore municipality into the separate municipalities of Serampore and Rishra-Konnagar. The partition of the South Barrackpore municipality was also sanctioned, but did not take effect during the year. The limits of the North Barrackpore, Navadwip and Netrakona municipalities were reduced by the exclusion of rural areas.

3. **Elections.**—General elections were held in 64 municipalities and the majority were contested. A significant instance of the democratic leaven at work under the representative system is that a Muchi and a Chandal were elected Commissioners in one municipality. There has been a noticeable growth of interest in municipal elections, but it is a matter for regret that this should be associated with a tendency to resort to litigation. One-sixth of the elections were the subject of civil suits. The reports do not show how far these suits are due to irregularities at the polls, difficulties in the election procedure, the resentment of defeated candidates or party spirit and faction, but it is clear that they are a serious check to municipal administration. In one town the new Municipal Board was unable to meet during the year under review owing to a temporary injunction issued by the civil court; in another the constitution of the new body of Municipal Commissioners was delayed for about a year by litigation about election. Under the existing law it is not possible to follow the English practice, by which election petitions are disposed of by a special commissioner appointed for the purpose and the long delays of civil court suits are avoided. Government are considering the question of amending the law so as to remedy the present unsatisfactory state of affairs, and in the meantime it is not too much to expect that suits and injunctions should be minimized by the common sense and good faith of contending parties.

An interesting development of the elective system in Bengal was the adoption at the general election held in the Kotrung, Serampore and Rishra-Konnagar municipalities of a system of secret voting, which was first tried experimentally in 1913-14 at a bye-election at Kotrung in order to prevent candidates interfering with the liberty of the voters.

4. **Number of meetings and attendance of Commissioners.**—Altogether 123 meetings failed for want of a quorum, and seven municipalities failed to hold at least one meeting a month. There was a good average of attendance throughout the Dacca and Chittagong Divisions.

5. **Number of ratepayers.**—The number of ratepayers decreased from 318,099 to 317,722. The percentage of ratepayers to the population residing within municipal limits averaged 16·11 and varied in individual towns from 35·8 in Bogra to 3·5 in the mill-town of Titagarh.

6. **Assessment and taxation.**—There was no change in the methods of taxation in force. A water rate was imposed for the first time in Khulna, and in a few cases the provisions of section IX of the Bengal Municipal Act were extended to new areas on the request of the municipalities concerned. The average incidence of taxation per head fell from Rs. 2-6-10 to Rs. 2-3-10. As in previous years it was highest in Darjeeling, viz., Rs. 8-0-8. In the plains it varied from Rs. 6-9 per head in Cossipore-Chitpur to 5 annas 4 pies in Baduria.

7. **Revision of assessment.**—A general revision of assessment was effected in 24 municipalities, while in other cases the revision made in the previous year took effect during the year under review. They resulted in every case in an increase of income, the enhancement being greatest in Chittagong (Rs. 19,798). Only two municipalities, Bhatpara and Kalna, took the opportunity of reassessment to enhance the rate of taxation; and complaints are general that the municipalities show great reluctance to increase their taxation. A signal instance of this spirit is afforded by the town of Bally, where the revision of assessment resulted in a considerable increase of revenue, and the Commissioners proceeded to reduce it by lowering the rate on holdings from 7½ per cent. to 6 per cent. The appeals against revision were numerous. It took two years to dispose of them in Burdwan, and nearly a year in Rampur-Boalia, where they numbered 2,932.

8. **Collections.**—The total collections rose from Rs. 42,20,568 to Rs. 43,01,670 or 3 lakhs above the figure recorded in 1913-14. This continuous rise in collections may be taken as a satisfactory symptom of municipal prosperity. There was however a decrease in the percentage of collections on current demand, which represented 95·33 per cent. as against 96·03 per cent. in the preceding year. In no less than twenty municipalities the collections were in excess of the current demand, the ratio in Halishahar rising to the abnormal figure of 126·7 per cent The excess is obviously due to failure to realize dues in the previous year and is so far satisfactory that it shows a creditable effort to remedy past negligence. The least successful of the larger municipalities was Rampur-Boalia. Embarrassed by the work of revaluation, by a large number of appeals against reassessment, by a general election, and by a disinclination to issue warrants, the executive of this municipality succeeded in realising only 73·7 per cent. of the current demand.

There was an increase in the total remissions from Rs. 1,56,742 to Rs. 1,80,578, their percentage on current demand rising from 3·5 per cent. to 4 per cent. Three municipalities remitted a percentage of 10 per cent. and the small municipalities of Dhulian and Debhatta nearly one-fifth.

The outstanding balances rose from Rs. 3,35,821 to Rs. 3,63,755. They exceeded Rs. 5,000 in the case of 17 municipalities, and were noticeably large in Dacca, Rampur-Boalia, Hooghly-Chinsura and Serampore. In Cossipore-Chitpur, Jessore and South Dum-Dum, they were partly due to unsettled claims against public bodies. The Burdwan municipality has entirely failed to reduce an abnormal balance of over Rs. 35,000, which for the last two years has been attributed to delay in disposing of the appeals against the revision of assessment in 1914-1915—an explanation which Government has already held to be inadequate. These are conspicuous examples of a tendency to laxity in the realization of municipal dues, which is only too constant a theme of the annual reports. An outstanding balance of Rs. 10,311 in Berhampore is due to the collections having been impeded by the prosecution of practically the whole of the collecting staff for embezzlement.

9. **Income and expenditure.**—The total receipts including opening balances amounted to Rs. 82,94,648 as against Rs. 93,64 841 during the previous year. This large decrease is due to the fact that the total for 1914-15 included the proceeds of the sale of Government securities, to the value of Rs. 8,00,000, by the Howrah municipality, as well as a loan to the same municipality of Rs. 4,34,000, whereas its only receipt under either head, during the year 1915-1916, was a loan of Rs. 1,00,000. The total actual income, excluding opening balance and receipts under "Extraordinary and Debt", decreased by Rs. 2,21,514 and amounted to Rs. 54,06,316. The amount of Government loans fell from Rs. 5,82,000 to Rs. 1,78,000, but there was an increase of Rs. 98,458 in the total receipts from rates and taxes, and of Rs. 15,029 in revenue derived from other municipal property and powers apart from taxation.

The total expenditure declined from Rs. 72,18,133 to Rs. 66,35,636. The decrease was entirely under the heads "Extraordinary and Debt" and is mainly accounted for by a decrease of over five lakhs in savings bank investments by the Howrah municipality. Actual current expenditure amounted to Rs. 57,97,859 as against Rs. 57,52,157 during the previous year, and it is apparent that though no new capital expenditure was possible, the ordinary current activities of the towns were sustained.

10. **Closing balances.**—The closing balances which had increased by about 3 lakhs in the last two years fell from Rs. 21,46,708 to Rs. 16,59,012. Only three municipalities retained closing balances of over one lakh, viz., Howrah (Rs. 1,86,484), Narayanganj (Rs. 1,09,891) and Cossipore-Chitpur (Rs. 1,02,812). The greater part of the larger balances consists of funds earmarked for schemes of improvement, such as drainage or water-supply, and in many cases is made up of unspent Government grants given for projects which it has not been possible to proceed with owing to the rise in the cost of materials.

Details of the main items of revenue and expenditure are given below.

11. **Taxes on houses and lands (Rs. 16,30,735).**—There was an increase of Rs. 43,384 due to revision of assessment in certain municipalities and larger collections in Howrah ; the increase was confined to the Burdwan, Chittagong and Rajshahi Divisions. A decrease of Rs. 18,808 in Cossipore-Chitpur is attributed to non-payment of taxes claimed from the Calcutta Corporation.

12. **Tax on animals and vehicles (Rs. 2,25,227).**—This tax yielded an increase of Rs. 8,225, which more than makes up for the falling off of the previous year, which was ascribed to a failure of cart traffic consequent on dullness in the jute trade.

13. **Tax on professions and trades (Rs. 84,291).**—The receipts under this head rose by Rs. 2,446 : the only noticeable feature is an increase in the collections by the Rangpur municipality from Rs. 277 to Rs. 3,156 on receipt of the Commissioner's sanction to the rates of fees for jute godowns.

14. **Tolls on roads and ferries (Rs. 83,943).**—Receipts under this head in the Dacca and Rajshahi Divisions, which fell heavily during the previous year, recovered partially ; but a falling off in the other Divisions, especially Presidency and Burdwan, resulted in a net decrease of Rs. 2,902.

15. **Water-rate (Rs. 6,88,436).**—There was an increase of Rs. 20,878, due partly to the levy of a water-rate for the first time in Khulna, and to the fact that the water-rate was realised for the whole year in Hooghly-Chinsura, where it was only collected for three quarters of the previous year, during which the water-works first came into working. The balance of the increase was due to better collections, especially in Howrah, Mymensingh and Jessore. A decrease of Rs. 9,685 in Cossipore-Chitpur is attributed to remissions on account of railway holdings.

16. **Lighting rate (Rs. 1,92,294).**—There was a decrease of Rs. 4,110, the net result of a decrease of Rs. 7,213 in Cossipore-Chitpur, attributed to remissions for railway holdings, and of an increase of Rs. 3,000 in Howrah.

17. **Conservancy (Rs. 10,92,020).**—Receipts rose by Rs. 21,829. An increase of over Rs. 30,000 in the Burdwan, Rajshahi and Dacca Divisions more than counterbalanced a decrease in the Presidency Division, where it was due mainly to remission of taxes in Cossipore-Chitpur, and in the Chittagong Division, where it was due to reduction of the latrine rate.

18. **Tax on persons according to circumstances and property (Rs. 3,98,078).**—There was an increase of Rs. 4,869, notwithstanding the abolition of the tax in some wards of the Rampur-Boalia and Nator municipalities.

19. **Realizations under Special Acts (Rs. 1,09,241).**—There was a decrease of Rs. 2,370 which calls for no remarks. Fees under the Hackney Carriage Act were levied for the first time in Bogra.

20. **Revenue from municipal property and powers other than taxation (Rs. 4,87,279).**—An increase of Rs. 15,029 was shared by all Divisions. The Burdwan municipality obtained an addition of Rs. 8,745 in receipts from educational institutions, which is attributed largely to the school fees obtained from a branch municipal school which has been recently established. The amount of fines realised decreased slightly, and the small total of Rs. 40,879 under this head, of which Rs. 13,604 was realised in one municipality seems to indicate lack of energy in the prosecution of municipal offences.

21. **Grants and contributions (Rs. 2,90,182).**—There was a decrease under this head of Rs. 3,48,256, due mainly to a reduction of the Government grants on account of the financial stringency arising out of war conditions. The following were the larger Government grants which it was found possible to make :—

Burdwan municipality		...	Rs. 17,452 for drainage.
Bankura	ditto	...	Rs. 19,025 for water-works and sanitary improvement.
Midnapore	ditto	...	Rs. 22,074 for the college and other educational purposes.
Chittagong	ditto	...	Rs. 10,200 towards the pay of the Secretary-Engineer.
Dacca	ditto	...	Rs. 7,500 for a conservancy tramway.

There was a slight increase in private contributions, and the following instances of liberality deserve special mention. Suri received a contribution of Rs. 25,000 from Raja Satya Niranjan Chakarvarty of Hetampur towards the Suri water-works. Berhampore received a donation of Rs. 23,097, the bulk of which was contributed by Raja Rao Jogendra Narayan Bahadur of Lalgola for the charitable hospital and the Khagra burning ghât. Babu Raj Krishna Ghose gave Rs. 2,000 to the Bhatpara municipality for a female bathing ghât, Babu Profulla Nath Tagore made over land of the value of Rs. 1,500 to the Baranagar municipality for the drainage works, and Babu Hari Charan Guha gave Rs. 1,292 to the Bally municipality for a road. Generous contributions were made to Bhadreswar by the Victoria and Shamnagar North Jute Mills for the construction of roads in the mill bustees, and the Managing Agents of the Empire Jute Mills granted Rs. 4,000 to Titagarh for improvement of the drainage. There was a decrease in contributions from local funds, the greater part of which were made for medical purposes. Barisal received Rs. 5,000 from the District Board towards the water-works, and Dacca Rs. 6,600 from the Dacca Electric Light Trust Fund for the better lighting of the town.

22. **Office establishment and collection charges (Rs. 4,56,921).**—Expenditure on this account increased by Rs. 45,683 and its percentage on the total expenditure from 7·9 per cent. to 8·1 per cent. This increase is chiefly due to the establishment charges of Howrah, which rose by over Rs. 45,000, more than half of this amount being due to an increase in charges for survey. The percentage of expenditure on this account varied from 20·08 in North Dum Dum to 3·8 in Berhampore. Other towns which appear to have exercised commendable economy are Katwa and Barisal with percentages of 4·1 and 4·4 respectively. The low percentage of 3·9 in Chittagong is due to the pay of the Secretary-Engineer being debited under another head.

23. **Prevention of fire (Rs. 79,537).**—The bulk of the expenditure consists of contributions by suburban municipalities to the Calcutta Fire-Brigade. There was an increase of Rs. 1,357 in Darjeeling, which is the only town with an organised fire-brigade outside Calcutta.

24. **Lighting (Rs. 3,73,692).**—There was an increase of Rs. 39,125 under this head. In Darjeeling alone there was an increase of over Rs. 24,000, incurred for the most part in capital outlay on the existing electric power works and a new hydro-electric scheme. In Dacca electric lighting was extended to certain streets with the help of the grant from the Electric Light Trust Fund already referred to. The increase in other municipalities is attributed rather to the increase in the cost of materials, such as oil and glass chimneys, than to any improvement in lighting. A decrease in the expenditure in the Dacca Division was caused by the fact that the Narayanganj Municipality had to substitute kerosene for petrol lamps through inability to procure mantles. The municipalities of North Barrackpore and South Barrackpore spent nothing on lighting.

25. **Water-supply (Rs. 9,51,819).**—There was an increase of Rs. 1,66,670 in expenditure on water-supply. Of this increase Rs. 1,34,327 was incurred on account of capital works, expenditure on which had fallen by five lakhs during the previous year, and Rs. 32,343 in maintenance and repairs. Of the total expenditure on capital works (Rs. 5,39,752), a sum of Rs. 2,09,566 was spent on the construction of water-works at Chittagong, which have since been opened, and Rs. 1,93,373 on the extension of the Howrah water-works, the completion of which has been delayed through the inability of Government to make the full loan promised. The only water-works scheme completed during the year was that of the Bankura municipality. Other capital works of minor importance were the extension of the water-pipes in Burdwan and Cossipore-Chitpur, the repair of the water-works engine at Berhampore, improvements to the Barisal water-works, and the re-excavation of a tank in Pabna at a cost of Rs. 6,392.

The largest of the schemes under consideration was the Riparian Municipalities Water-works Scheme, which is intended for the supply of water to municipalities on the east bank of the Hooghly north of Calcutta. Representatives of the municipalities concerned were invited to confer on a revised

scheme prepared by the Sanitary Engineer at an estimated cost of 35 lakhs; and the details of a system under which a Water-works Board can be constituted, and the water-works financed and managed, are under the consideration of Government.

The final approval of Government was given to water-works schemes for Dacca (Rs. 1,80,000), Nator (Rs. 67,000), Satkhira (Rs. 51,793) and Chandpur (Rs. 1,26,000). It was not possible to start work on any of these schemes during the year, but the Satkhira municipality, to which Government had already given a grant, has since been able to make a beginning with its project. In other cases the schemes depend for their execution on the receipt of grants and loans from Government, which it was not possible to make on account of financial stringency. At the same time, the estimates require revision in view of the increase of prices, and thus involve reconsideration of the financial proposals on which the schemes were sanctioned.

Sketch projects for the water-supply of Krishnagar, Raniganj and Suri received the approval of Government during the year and detailed estimates were called for. Important schemes of water-supply for Asansol, Midnapore and Murshidabad were under the consideration of the Municipal Commissioners in consultation with the Sanitary Engineer. Experiments in the sinking of a well in the bed of the Cossye and in pumping at Midnapore gave satisfactory results, and the Sanitary Engineer drew up a scheme, which has been submitted to the Municipal Commissioners since the close of the year.

26. **Drainage (Rs. 3,25,529).**—There was a net decrease of Rs. 3,61,221 in expenditure on drainage, though expenditure on establishment and maintenance increased from Rs. 1,44,683 to Rs. 1,64,298. The heavy net decrease is due to the fact that expenditure on capital works in Howrah was less by Rs. 3,68,896 than during the preceding year. The bulk of the capital outlay was incurred in the Burdwan Division. The drainage scheme of the Bankura municipality was completed during the year. Sums of over Rs. 25,000 each were spent by the Burdwan and Katwa municipalities. In Bhadreswar a surface scheme for part of the municipality was completed at a cost of Rs. 21,627, and the Commissioners now propose to take in hand another block of the scheme. Various small works were carried on or initiated, but the only new scheme of any importance with which a beginning is reported to have been made is the Bharpara drainage scheme in Howrah. Two larger schemes were under the consideration of Government during the year. The Bagjola scheme for the drainage of municipalities to the north of Calcutta was considered by the Sanitary Board in consultation with the Chairmen of the Calcutta Corporation and the local Municipalities and other officers concerned, and in view of the sanitary objections to it, it was decided not to proceed further with the scheme in its present form. A combined project for sewerage and surface drainage in Rampur-Boalia, at an estimated capital cost of Rs. 1,46,000, was prepared by the Sanitary Engineer during the year. Drainage schemes are reported to be pending with the municipalities of Hooghly-Chinsurah, Kamarhati, Budge-Budge and Comilla among others, and have not yet materialized owing to the difficulty of formulating satisfactory financial proposals.

27. **Conservancy (Rs. 15,59,947).**—An increase of Rs. 41,681 was contributed to by the municipality of Howrah and the three divisions of Eastern Bengal. A considerable saving was effected in the cost of the conservancy staff at Asansol without any reduction of its efficiency.

28. **Sanitary Officers (Rs. 53,209).**—This is the first year in which expenditure on Sanitary Officers has been entered under a separate head. The Sanitary Officers Act (II of 1914) was brought into force during the year by notifications prescribing the sanitary staff to be entertained by all municipalities. Expenditure on this account was incurred, however, by only 36 municipalities during the year, and progress towards making the necessary appointments must be regarded as slow. There are signs of a tendency to avoid appointing the staff pending the receipt of grants-in-aid from Government. Municipalities must recognise that they are now under a legal obligation to appoint these officers, irrespective of the receipt of assistance from Government and that this constitutes a necessary charge on municipal finances. Assistance from Government towards the pay

of Sanitary Inspectors can only be expected when a municipality has shown both its readiness to make the appointment, and its inability to meet the charge, notwithstanding a reasonable incidence of taxation, without prejudice to the efficiency of other departments of the municipal administration.

29. **Hospitals and Dispensaries and plague charges (Rs. 3,90,942).**—There was an increase of expenditure amounting to Rs. 37,348. The Dwarika Nath Charitable Dispensary at Tangail, which had hitherto been under private maintenance, was placed in charge of the municipality. An increase of Rs. 19,004 in expenditure by Berhampore was due to the addition to the Charitable Hospital of a new outdoor dispensary, with the help of private generosity which has already been mentioned.

30. **Public Works (Rs. 8,66,251).**—Expenditure under this head increased by Rs. 36,412. There was an increase of Rs. 41,738 on roads, and of Rs. 3,121 on establishment, and a decrease under the subheads Stores and Buildings. Expenditure on roads increased in the Burdwan, Dacca and Rajshahi Divisions. The percentage of outlay on public works ranged from 46·2 in Taki to 4·1 in Kotrung and Kurseong, in the latter of which the roads are maintained by the Public Works Department. In twenty municipalities more than a quarter of the total expenditure was on account of public works.

31. **Public Instruction (Rs. 2,21,956).**—Educational expenditure rose by Rs. 13,203, and it is observed that the whole of the increase was devoted to secondary rather than primary education. The major portion of the increase is due to expenditure on colleges and high schools in Burdwan, Midnapore and Maniktolla. The expenditure on primary schools decreased from Rs. 1,08,328 to Rs. 88,567 and the Governor in Council desires to invite attention to the principle that primary education must be the first object of municipal educational expenditure, and that the municipal fund should not be utilized for secondary education intended for the benefit of well-to-do classes until full provision has been made for primary schools. Twenty-two municipalities spent over 5 per cent. of their income on primary education. The percentage was highest in Jhalakati (21·8 per cent.) and Debhata (16·7) and varied elsewhere from 8·7 in Cox's Bazar to less than 2 per cent. in Howrah, Midnapore, Burdwan and Darjeeling, while the extremely low figure of ·06 was reached in Dinajpur.

32. **Loans.**—Thirty-nine municipalities were in debt to Government at the end of the year, the total amount of their outstanding liabilities on the 31st March 1916 being Rs 45,36,292 in addition to Rs. 12,600 due from Burdwan and Bally for loans taken from other sources. The largest outstanding loan liabilities were those of Howrah (Rs. 24,51,828), Dacca (Rs. 2,73,681), Hooghly-Chinsurah (Rs. 1,78,031), Narayanganj (Rs. 1,25,161) and Chittagong (Rs. 1,10,000). Four municipalities took loans during the year, viz., Howrah (Rs. 1,00,000 for water-supply), Chittagong (Rs. 60,000 for water-supply), Barisal (Rs. 13,000 for water-supply) and Bankura (Rs. 5,000 for sanitary works). The Berhampore and Bansberia municipalities liquidated their loans.

33. **Outstanding liabilities on account of current bills.**—At the end of the financial year, eighty municipalities had outstanding liabilities on account of current bills, amounting to Rs. 2,17,576, which represented 5·7 per cent. of their current demand. In 16 municipalities the outstanding liabilities exceeded the closing balance. The tendency to incur liabilities beyond annual means was marked in the Rajshahi Division, where the liabilities exceeded the closing balances in five municipalities, notably Pabna and Rampur-Boalia with outstanding liabilities of Rs. 5,664 and Rs. 4,173, respectively, against closing balances of Rs. 1,839 and Rs. 1,796.

34. **Audit of accounts and embezzlement.**—No financial irregularities were discovered during the year in the Rajshahi and Dacca Divisions. Elsewhere the usual tale of dishonesty among subordinates and laxity of supervision repeats itself. The audit of the accounts of Berhampore brought to light a systematic embezzlement, which necessitated a special audit of the accounts from 1912 to 1915. A large sum of municipal money had been gradually embezzled for some years by the collecting staff, practically all of whom were involved in the fraud. Eight persons were prosecuted and sentenced; and the municipality is being required to pay the cost of the special audit.

Embezzlements by the collecting staff were also discovered in Basirhat, South Barrackpore, Satkhira, Netrakona and Tamluk. In the municipality last named the detection of a fraud by a member of the staff, who is still absconding, had so little effect in stimulating the executive to closer supervision that another embezzlement was committed by his successor.

Reference has already been made to the issue of instructions relaxing the control exercised by Commissioners over municipal budgets. The Commissioner of the Presidency Division attributes certain instances of extravagance to the policy of non-intervention, but Government consider that it would be premature to draw conclusions at present as to the effect of orders which were passed only towards the close of the year under review.

35. **Howrah.**—The current demand on account of taxes rose from Rs. 9,79,935 to Rs. 9,95,273, and the total demand amounted to Rs. 10,47,669, of which 92·5 per cent. was collected against 91·5 per cent. in the previous year. The total ordinary income rose from Rs. 10,49,825 to Rs. 10,83,028, while the total ordinary expenditure fell from Rs. 13,68,749 to Rs. 12,06,621. Owing to the war and the impossibility of obtaining loans, the Commissioners had to postpone all capital expenditure except that to which they were actually committed. Work proceeded on the new filters and settling tanks at Serampore, for which contracts were made before the war, and the Bharpara drainage scheme was taken up in accordance with an agreement with the Bengal-Nagpur Railway, which will pay Rs. 12,500 towards the total cost of the scheme (Rs. 34,500). Work on the central drainage scheme and developments of the water-works improvement scheme, such as the laying of the new town main and the purchase of a new pumping engine, were postponed. The work already done for the improvement of the water-supply has increased the supply in the town by 58 per cent., giving 17 gallons per head of population. A general election was held in December, but it was not till after the close of the financial year that the municipality was reconstituted. The Governor in Council will watch with special interest the progress made by this municipality under the Chairmanship of a non-official gentleman.

36. **General Remarks.**—It is not without a sense of disappointment that the Governor in Council has read the criticisms of Commissioners and District Officers on the working of municipalities during the year. The towns-people of Bengal have now had over 30 years' training in municipal administration under the Bengal Municipal Act and he cannot but feel, after reviewing the record of the year's work in the most friendly spirit, that, with some notable exceptions, progress is slow.

The Commissioner of the Presidency Division considers that the year under report has scarcely been one of progress except that the municipalities on the east bank of the Hooghly have now agreed to join in a common scheme of water-supply which they rejected ten years ago. Sanitary Officers have received little encouragement; taxation is inadequate; expenditure on drainage and water-supply is not seriously faced. "The Municipal Committee's conception of civic duty," he remarks, "is seldom sufficiently high to set self-interest aside and test the faith of the people in municipal government by a large increase of taxation." Among individual municipalities he mentions Berhampore as having again failed to perform its duties efficiently owing to laxity of management and torpid inaction accompanied by a listless expectancy of Government aid. Maniktolla has suffered from party spirit and faction for some years and is said by the Magistrate to have had the pretensions, but not the substance of modern administration. In Debhatta rates were not collected owing to internal dissension. The Commissioner adds, however, that with these exceptions the municipal services were for the most part efficiently performed within the limits of the financial resources, while in municipalities connected with the headquarters of districts the standard of administration was in many ways creditable. The Magistrate of the 24-Parganas refers to the administration of the mill municipalities, such as Titagarh, Naihati and Bhatpara, which have had their resources augmented by substantial help from the mills, as business-like and efficient. Other small rural municipalities, however, are unsatisfactory, and the Magistrate points out that an inspection of any of the minor

municipalities must convince any disinterested person that the taxation is wholly inadequate, the collections are poor and dilatory, and there is a general reluctance to use coercive measures to improve them. In Nadia some elements of progress are observed, and there has been normal progress in the municipalities in Khulna district with the exception of Debhatta. Little advance however has been made in Jessore, while in Murshidabad there are said to be very few indications of the growth of a healthy public opinion, which will insist on municipal questions being decided on their merits, instead of in accordance with the private interests of rival local factions.

The record of the municipalities in the Burdwan district is generally unsatisfactory. Of Burdwan it is reported that little good can be said: the roads are bad, the drains are not flushed, the water-supply is abused with impunity, the finances are mismanaged and in confusion, the Municipal Board is rent by faction. Party faction and self-interest among the Commissioners prevent good administration in Katwa and to a less degree in Kalna. Conspicuous by contrast are the municipalities of Asansol, the affairs of which were administered with foresight, efficiency and economy, and Raniganj which was managed with quiet efficiency, on a small income of which "little was wasted." The Vishnupur municipality worked smoothly, and a marked improvement is noticed in the administration and cleanliness of Bankura, where the Municipal Commissioners have to deal with the expansion of the town owing to the opening of railway communications. No special reform or improvement was effected in Midnapore. The Commissioners of Hooghly-Chinsura declined to impose a water-rate adequate to meet the maintenance charges of the water-works; the collection of taxes was bad, and the municipality had insufficient funds to carry out municipal work efficiently. Party feeling runs high in Baidyabati and prevents good administration. In Bansberia it is reported that no improvements can be expected unless the executive and the Commissioners exert themselves to promote the welfare of the municipality. Arambagh, however, was well managed; in Uttarpara the virulence of party feeling abated; and the work of Bhadreswar municipality shows a very great improvement, so that it promises to be the most up to date and progressive town in the district.

In the Rajshahi Division the Commissioner reports that there has been a distinct improvement in the administration of municipal affairs, especially in Pabna, where a real effort is being made to look after the welfare of the town. A change in the executive has resulted in an improvement of the working of the Sirajganj municipality, and Rangpur is commended by the Magistrate for its improved administration and business-like assessment. The hill municipalities of Darjeeling and Kurseong maintain their good record, and in both mention is made of the assistance given to the executive by the Commissioners and of their practical interest in municipal affairs.

In the Dacca Division most of the important municipalities are maturing useful schemes of improvement, but tend to rely too much on Government aid. Professor Geddes visited Dacca on the invitation of the municipality and made a close study of the town and its needs: his report will shortly be published. This is the first occasion on which an opportunity has been afforded to an Eastern Bengal municipality of coming into contact with modern ideas of town-planning and improvement. The administration of the other towns in the Division calls for little comment. A keen interest in municipal elections was displayed, and it is satisfactory to learn that at Madaripur the parties were content to abide by the decision of the Magistrate over disputed elections without having recourse to litigation.

The only outstanding feature in the municipal work of the Chittagong Division was the progress made with the water-works in the town of Chittagong. The Chandpur municipality has been trying to accumulate funds for a water-supply scheme, so that it may be able to contribute its share of the cost when Government can come to its assistance. In Comilla the Municipal Commissioners have been unable for several years past to undertake any important scheme for want of adequate funds. Its financial position does not afford sufficient security for loans from Government, and the only

means of increasing the permanent revenues seems to be to adopt a tax on holdings instead of the unsatisfactory method of assessment on incomes. Mention of the town of Brahmanbaria as under water for three months with "all the roads covered with water to a sufficient depth to allow of small boats sailing over them" gives a glimpse of the difficulties of municipal work in an Eastern Bengal town in a wet year.

37. The following gentlemen are mentioned by Commissioners as having served with special distinction on Municipal Committees during the year and the Governor in Council desires to thank them and all others who are co-operating in the development of municipal life in Bengal :—

Mr. N. G. A. Edgley, I.C.S., Asansol.
„ M. C. G. Young, Asansol.
The Revd. J. Mitchell, Bankura.
Babu Nagendra Nath Ghose, Bankura.
Mr. G. Crawford, Raniganj.
Babu Bipin Bihari Banerjee, Raniganj.
„ Baroda Prosad De, Serampore.
Mr. W. D. Bruce Watt, Bhadreswar.
„ Omerta Lal Munshi, Uttarpara.
Babu Surendra Kumar Sen, Dinajpur.
„ Jogesh Chandra Sarkar, Rangpur.
„ Dinanath Biswas, Pabna.
Mr. V. Gerard Smith, Sirajganj.
Revd. Mr. McColl, Kurseong.
Babu Pyari Lal Das, Dacca.
„ Jogendra Nath Guha, Jhalakati.
„ Dinesh Chandra Guha, Nalchiti.
Maulvi Fazlul Karim, Patuakhali.
The Hon'ble Mr. E. A. Martin, Chittagong.
Babu Sarat Chandra Shome, Chandpur.
Maulvi Safar Ali, Noakhali.
Rai Kripa Nath Dutta Bahadur, Cossipore-Chitpur.
Maulvi Saiyid Mofakhar-ur-Rahman, Titagarh.
Rai Shyama Charan Bhattacharjee Bahadur, Bhatpara.
„ Barada Kanta Mitra Bahadur, Naihati.
The Hon'ble Babu Surendra Nath Ray, South Suburban.
Mr. T. C. Donald, Garulia.
Babu Pramatha Nath Chakrabarti, Kumarkhali.
Mr. W. S. Hopkyns, I.C.S., Howrah.
Rai Mahendra Nath Bhattacharji Bahadur, Howrah.

By order of the Governor in Council,

L. S. S. O'MALLEY,
Secretary to the Govt. of Bengal.

Circular No. 30M.

COPY forwarded to all Commissioners of Divisions for information.

Copies of the Resolution required for District and Subdivisional Officers and for municipalities will be supplied direct to each District Officer for distribution.

Circular No. 31M.

COPY, with a copy of the above circular, forwarded to all District Officers for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers and Municipalities.

Circular No. 32M.

COPY forwarded to all departments of this Government for information.

Nos. 2898-2902M.

COPY forwarded to the Accountant-General, Bengal; Director of Public Instruction; Surgeon-General, Bengal; Secretary, Sanitary Board and Inspector-General of Police, Bengal, for information.

No. 2903M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

By order of the Governor in Council,

C. W. GURNER,
Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th December 1916.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1915-16.

FORM NO. I.– *Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1916.*

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	PARTICULARS AS TO CHAIRMAN. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
BURDWAN DIVISION.																						
Burdwan.	1	Burdwan ...	Act III (B.C.) of 1884.	35,921	1	...	...	...	3	4	15	22	2	20	2	20	24	1	5	4·16	63·75	50·6
	2	Katwa ...		8,603	1	...	...	...	1	4	10	15	1	14	...	15	29	...	1	36·2	55·7	54·48
	3	Katwa ...		6,904	1	...	...	...	1	3	8	12	4	11	...	12	19	1	7	36·84	52·15	50·87
	4	Dainhat ...		5,342	...	...	...	1	...	4	8	(a)12	...	12	...	12	11	...	...	...	55·3	55·3
	5	Raniganj ...		15,497	1	...	...	...	...	4	8	12	...	12	2	10	19	...	...	...	56·5	56·5
	6	Asansol ...		21,919	...	...	...	1	7	5	...	12	1	11	7	5	15	...	...	...	72·0	72·2
		Total ...		94,186	4	...	...	2	12	24	49	85	5	80	11	74	117	2	13	...	...	...
Birbhum.	7	Suri	Act III (B.C.) of 1884.	9,131	1	...	...	...	3	2	11	16	(b)2	14	...	16	26	9	...	25·0	41·66	37·5
Bankura.	8	Bankura ...	Act III (B.C.) of 1884.	23,453	...	...	1	...	3	2	10	15	(c)2	13	3	12	24	...	1	45·1	65·8	61·1
	9	Vishnupur		20,478	...	...	...	1	1	4	8	13	3	10	1	12	24	4	4	31·6	52·5	47·6
	10	Sonamukhi		13,275	...	...	...	1	1	3	6	10	2	8	1	9	14	...	1	78·5	58·9	62·8
		Total ...		57,206	...	...	1	2	5	9	24	38	7	31	5	33	62	4	6	...	...	...
Midnapore.	11	Midnapore ...	Act III (B.C.) of 1884.	32,740	1	...	...	...	2	4	12	18	(d)3	15	1	17	13	...	...	46·15	76·3	69·6
	12	Tamluk ...		8,048	1	...	...	...	2	2	8	12	4	8	...	12	22	...	...	76·0	77·25	76·6
	13	Ghatal ...		12,064	1	...	...	...	1	4	10	15	2	13	...	15	16	...	1	56·25	50·0	50·83
	14	Chandrakona		8,121	1	...	...	...	...	4	8	12	...	12	...	12	35	7	4	...	52·62	52·62
	15	Ramjibanpur		8,481	1	...	...	...	...	3	6	9	...	9	...	9	12	...	...	...	68·52	68·52
	16	Khirpai ...		4,605	1	...	...	...	...	3	6	9	...	9	...	9	9	...	...	...	58·02	58·02
	17	Kharar ...		8,839	...	...	...	1	1	5	10	16	1	15	...	16	13	1	...	76·9	57·4	58·6
		Total ...		82,898	6	...	...	1	6	25	60	91	10	81	1	90	120	8	5	...	...	...
Hooghly.	18	Hooghly-Chinsura.	Act III (B.C.) of 1884.	28,916	1	...	...	...	2	4	12	18	(e)2	16	2	16	28	...	5	41·02	63·58	59·82
	19	Serampore[a]		31,817	1	...	...	...	1	4	10	15	1	14	3	12	11	...	2	9·0	75·9	71·5
	20	Rishra-Konnagore.		17,373	1	...	...	...	...	4	8	12	...	12	2	10	10	...	1	...	72·5	72·5
	21	Uttarpara ...		7,373	...	...	1	...	...	4	8	12	2	10	...	12	17	...	...	...	60·8	60·29
	22	Baidyabati ...		20,516	1	...	...	...	...	4	8	12	...	12	...	12	21	1	...	...	51·2	51·2
	23	Bhadreswar		24,353	1	...	...	...	...	4	8	12	...	12	2	10	23	1	...	...	52·16	52·16
	24	Kotrung ...		6,574	1	...	...	...	...	3	6	9	2	7	...	9	11	...	...	3·0	62·3	55·5
	25	Bansberia ...		6,108	1	...	...	...	...	3	6	9	...	9	...	9	24	...	...	...	71·2	71·2
	26	Arambagh ...		8,048	...	...	...	1	1	3	8	(f)12	2	10	...	12	18	...	...	55·55	80·55	76·38
		Total ...		1,51,078	7	...	1	1	4	33	74	111	9	102	9	102	161	2	8	...	...	...
Howrah.	27	Howrah ...	Act III (B.C.) of 1884.	1,79,006	...	1	...	...	5	5	20	30	5	25	7	23	35	...	...	50·85	48·8	49·14
	28	Bally ...		22,394	1	...	...	...	1	6	14	21	...	21	3	18	30	...	3	...	62·38	62·38
		Total ...		2,01,400	1	1	...	...	6	11	34	51	5	46	10	41	65	...	5	...	...	...
		Divisional Total ...		5,95,899	19	1	2	6	36	104	252	392	38	354	36	356	551	25	35	...	...	...
PRESIDENCY DIVISION.																						
24-Parganas.	29	Cossipore-Chitpur.	Act III (B.C.) of 1884 as amended.	47,012	...	1	...	...	...	4	8	12	2	10	2	10	30	...	2	96·4	41·6	53·3
	30	Maniktala		53,675	1	...	...	...	...	4	8	12	1	11	1	11	22	...	4	90·9	77·6	78·7
	31	Baranagar		25,889	1	...	...	...	...	4	9	13	1	12	2	11	28	9	10	14·2	39·5	37·6
	32	Kamarhati		18,004	...	...	1	...	...	4	8	12	...	12	2	10	18	3	...	...	47·7	47·7
	33	South Suburban.		28,083	1	...	...	...	...	3	7	10	1	9	...	10	21	...	...	95·2	72·4	74·7
	34	Tollygunge		18,626	1	...	...	...	...	5	6	9	1	8	1	8	28	...	3	78·5	60·7	62·7
	35	Garden Reach		45,295	...	...	...	1	...	12	...	12	2	10	5	7	13	...	...	57·6	59·2	58·9
	36	Rajpur ...		11,609	1	...	...	...	...	6	12	18	4	14	...	18	17	...	...	15·6	54·5	70·2
	37	Baruipur ...		5,376	...	1	...	...	...	6	9	1	8	...	9	19	...	...	84·2	57·6	61·4	
	38	Jainagar ...		9,247	1	...	...	...	1	3	8	12	1	11	...	12	25	5	8	20	63·6	60·0
	39	South Dum Dum.		12,882	1	...	...	...	...	3	6	9	1	8	2	7	6	...	...	20	48·8	48·8
	40	North Dum Dum.		5,046	1	...	...	...	...	3	6	9	2	7	...	9	13	1	...	61·5	64·8	64·1

[a] From 1st October 1915 to 31st March 1916.

(a) Excludes the Official Chairman.
(b) Ditto Ditto District Engineer and the Government Pleader.
(c) Ditto Ditto Ditto, Bankura.
(d) Excluding District Engineer, Midnapore.
(e) Excludes Government Pleader, Hooghly.
(f) Ditto the Official Chairman.

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1916*—continued.

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	PARTICULARS AS TO CHAIRMAN.				NUMBER OF MEMBERS OF COMMITTEE.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
PRESIDENCY DIVISON—*concluded.*																						
24-Parganas—*concluded.*	41	South Barrackpore.	Act III (B.C.) of 1884 as amended.	11,849	1	...	...	...	...	4	8	12	3	9	...	12	14	1	1	45·2	49·1	56·0
	42	Panihati ...		11,118	1	...	...	...	...	3	7	10	3	7	...	10	13	...	...	78·4	67	69·2
	43	Titagarh ...		45,159	1	...	...	...	...	10	...	10	1	9	6	4	17	...	...	52·9	69·7	61·7
	44	North Barrackpore.		16,105	1	...	...	...	...	5	10	15	1	14	2	13	10	...	...	30	54·6	56·6
	45	Garulia ...		11,582	...	...	1	...	...	10	...	10	1	9	3	7	12	...	...	91·6	53·2	62·5
	46	Barasat ...		8,794	1	...	...	...	...	6	12	18	6	12	...	18	25	2	1	40·3	42·9	42·0
	47	Naihati ...		18,218	1	...	...	...	...	3	6	9	3	6	2	7	12	...	...	100	45·8	63·8
	48	Halisahar ...		13,454	...	...	...	1	...	4	8	12	5	7	3	9	13	...	...	70·5	61·5	66·02
	49	Bhatpara ...		50,426	1	...	...	...	...	15	...	15	1	14	8	7	16	...	...	37·5	69·1	67·1
	50	Gobordanga		5,072	1	...	...	...	...	3	6	9	...	9	...	9	20	1	...	...	64·2	64·2
	51	Basirhat ...		18,332	1	...	...	...	...	5	10	15	1	14	...	15	24	...	4	45·45	42·8	40·0
	52	Baduria ...		13,685	1	...	...	...	1	3	8	12	1	11	...	12	17	2	2	41·18	28·8	29·9
	53	Taki ...		5,203	1	...	...	...	...	3	6	9	1	8	...	9	19	2	...	47·3	50	49·7
	54	Budge-Budge		17,982	...	...	1	...	2	7	...	9	2	7	4	5	19	...	...	90	57·1	71·4
		Total ...		527,723	19	1	4	2	4	133	165	302	46	256	43	259	471	26	35	...	...	...
Nadia.	55	Krishnagar	Act III (B.C.) of 1884 as amended.	23,475	1	...	...	...	3	4	14	21	3	18	1	20	17	...	...	56	59·9	58·5
	56	Santipur ...		26,703	1	...	...	...	...	5	10	15	1	14	...	15	17	...	...	70·5	61·7	72·3
	57	Ranaghat ...		9,850	1	...	...	...	2	4	12	18	2	16	...	18	12	1	..	22·2	40·1	39·3
	58	Nabadwip ...		12,480	1	...	...	...	1	3	8	12	1	11	...	12	20	.	2	50	60	60·8
	59	Kushtia ...		6,291	1	...	...	...	...	5	10	15	...	15	...	15	18	...	...	...	49·7	49·7
	60	Kumarkhali		3,769	1	...	...	...	...	5	10	15	...	15	...	15	17	...	...	...	59·2	59·2
	61	Meherpur ...		5,961	1	...	...	...	1	2	6	9	1	8	...	9	15	...	...	26·6	69·5	60·0
	62	Birnagar ...		2,654	...	...	1	...	...	4	8	12	...	12	...	12	12	.	...	...	51·3	51·3
	63	Chakdah ...		4,931	...	...	...	1	2	3	8	13	2	11	...	13	19	2	...	68·4	58·3	59·9
		Total ...		96,114	7	...	1	1	9	35	86	130	10	120	1	129	147	3	2	...	...	...
Murshidabad.	64	Berhampore	Act III (B.C.) of 1884 as amended.	26,142	1	...	...	...	3	8	14	25	5	20	3	22	17	...	1	31·7	63·8	57·4
	65	Murshidabad		12,639	1	...	...	...	...	5	10	15	...	15	...	15	24	6	3	...	64·07	64·07
	66	Azimganj ...		12,327	1	...	...	...	...	5	10	15	1	14	..	15	15	...	...	13	55·71	52·86
	67	Jangipur ...		11,408	1	...	...	...	...	6	12	18	...	18	...	18	18	8	...	...	33	33·0
	68	Kandi ...		12,638	...	...	...	1	1	3	7	11	2	9	...	11	18	2	...	73·5	52·9	56·5
	69	Dhulian ...		8,298	...	...	1	...	...	9	...	9	...	9	...	9	20	3	...	...	58·8	58·8
		Total ...		83,482	4	...	1	1	4	36	53	93	8	85	3	90	112	19	4	...	...	...
Jessore.	70	Jessore ...	Act III (B.C.) of 1884 as amended.	8,911	1	...	...	...	2	4	12	18	2	16	...	18	22	3	4	20·45	45·45	42·67
	71	Kotchandpur.		8,077	...	...	...	1	...	5	5	10	2	8	1	9	22	2	3	34·09	55·68	51·36
	72	Maheshpur		4,215	...	...	...	1	1	5	10	16	1	15	...	16	44	12	6	26·9	63·3	61·05
		Total ..		21,203	1	...	...	2	3	14	27	44	5	39	1	43	88	17	13	...	...	...
Khulna.	73	Khulna ...	Act III (B.C.) of 1884 as amended.	12,996*	1	...	...	...	2	3	10	15	3	12	...	15	19	1	1	36·8	53·5	50·1
	74	Satkhira ...		10,866	1	...	...	...	...	4	8	12	...	12	...	12	17	...	1	...	61·7	61·7
	75	Debhatta ...		5,296	1	...	...	...	...	4	8	12	...	12	...	12	20	5	...	...	44·0	44·0
		Total ...		29,158	3	...	...	...	2	11	26	39	3	36	...	39	56	6	2	...	...	...
		Divisional Total ...		757,680	34	1	6	6	22	229	357	608	72	536	48	560	874	71	56	...	...	...
DACCA DIVISION.																						
Dacca.	76	Dacca ...	Act III (B.C.) of 1884.	108,152	1	...	...	...	2	5	14	21	2	19	3	18	17	...	...	32·3	69·6	66·1
	77	Narayanganj		27,876	1	...	...	...	...	4	8	12	...	12	4	8	20	...	1	...	61·3	62·0
		Total ...		136,028	2	...	...	...	2	9	22	33	2	31	7	26	37	...	1	...	...	...
Mymensingh.	78	Mymensingh	Act III (B.C.) of 1884.	19,853	1	...	...	...	1	5	12	18	2	16	1	17	18	...	...	19·4	62·1	57·4
	79	Muktagacha		6,556	1	...	...	...	...	3	6	9	...	9	...	9	23	1	2	...	51·6	51·6
	80	Jamalpur ...		21,109	...	1	...	...	1	4	10	15	3	12	1	14	23	5	...	60·8	47·4	50·1
	81	Sherpur ...		15,591	1	...	...	...	...	4	8	12	1	11	...	12	22	3	1	59·5	48·3	49·2
	82	Kishorganj ..		18,026	1	...	...	...	1	4	10	15	1	14	...	15	17	2	2	76·5	57·9	59·2
	83	Bazitpur ...		10,833	1	...	...	...	...	3	6	9	...	9	...	9	29	1	...	...	59·7	59·7
	84	Netrokona ...		(a) 7,217	...	...	...	...	2	13	...	15	5	11	...	16	25	1	1	50·0	50·0	51·5
	85	Tangail ...		16,362	...	...	...	1	3	2	10	15	4	11	2	13	33	4	2	52·5	49·0	50·6
		Total ...		115,546	5	1	...	2	8	38	62	108	16	93	4	105	190	17	8	...	...	...
Faridpur.	86	Faridpur ...	Act III (B.C.) of 1884.	13,131	1	...	...	...	1	5	12	18	2	16	1	17	21	...	...	30·0	55·0	52·2
	87	Madaripur...		19,073	1	...	...	...	...	4	8	12	...	12	...	12	18	2	...	...	55·5	55·5
		Total ...		32,204	2	...	...	...	1	9	20	30	2	28	1	29	39	2	...	...	...	...

* Last year's figure was incorrect. Census figures furnished in this statement.
(a) The population has decreased on account of the reduction of the area.

FORM NO. I.—*Statement showing the constitution of the Municipalities in the Bengal Presidency during the year ending 31st March 1916*—concluded.

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Particulars as to Chairman.				Number of Members of Committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
DACCA DIVISION—*concluded*.																						
Bakarganj	88	Barisal ...	Act III (B.C.) of 1884.	22,473	1	...	...	...	1	4	10	15	1	14	1	14	16	...	2	75·0	54·4	55·8
	89	Nalchiti ...		1,953	...	1	...	...	3	6	...	9	2	7	...	9	25	...	...	88·0	45·1	54·6
	90	Jhalakati ...		5,979	...	1	...	...	1	8	...	9	3	6	...	9	35	...	...	84·7	59·0	67·6
	91	Pirojpur ...		11,996	...	...	...	1	1	10	...	11	1	10	...	11	21	1	...	95·2	52·1	61·5
	92	Patuakhali...		6,217	...	...	...	1	1	9	...	10	1	9	...	10	15	...	...	100·0	72·5	75·3
		Total ...		48,618	1	2	...	2	7	37	10	54	8	46	1	53	112	1	2	...	...	...
		Divisional Total ...		332,396	10	3	...	4	18	94	114	226	28	198	13	213	378	20	11	...	...	...
CHITTAGONG DIVISION.																						
Chittagong.	93	Chittagong...	Act III of 1884.	28,766	1	...	...	...	2	4	12	18	3	15	4	14	21	...	2	...	...	67·7
	94	Cox's Bazar		4,378	...	...	...	1	3	10	...	13	3	10	1	12	13	...	...	76·92	68·46	70·41
		Total ...		33,144	1	...	...	1	5	14	12	31	6	25	5	26	34	...	2	...	...	...
Tippera.	95	Comilla ...	Act III of 1884.	22,692	...	...	1	...	1	6	12	19	1	18	1	18	15	...	...	40·0	58·3	57·8
	96	Brahmanbaria.		22,295	...	1	...	...	...	4	8	12	...	12	1	11	15	...	...	...	54·1	54·1
	97	Chandpur ...		12,717	...	...	...	1	1	2	6	9	1	8	2	7	20	...	...	95·0	66·8	70·0
		Total ...		57,704	...	1	1	1	2	12	26	40	2	33	4	36	50	...	...	...	...	...
Noakhali.	98	Noakhali ...	Act III of 1884.	7,009	1	...	...	...	2	2	8	12	5	7	...	12	11	...	...	38·0	61·4	51·6
		DIVISIONAL TOTAL ...		97,857	2	1	1	2	9	28	46	83	13	70	9	74	95	...	2	...	...	...
RAJSHAHI DIVISION.																						
Rajshahi.	99	Rampur Boalia.	Act III (B.C.) of 1884.	23,406	1	...	...	...	2	5	14	21	7	14	3	18	40	3	12	41·07	57·3	51·5
	100	Nator ...		8,251	...	1	...	...	1	5	12	18	2	16	...	18	15	...	...	63·3	57·0	57·5
		Total ...		31,657	1	1	...	...	3	10	26	39	9	30	3	36	55	3	12	...	...	...
Dinajpur.	101	Dinajpur ...	Act III (B.C.) of 1884.	15,945	1	...	...	...	2	3	10	15	5	10	...	15	14	...	...	52·6	65·0	60·0
Jalpaiguri.	102	Jalpaiguri ...	Ditto ...	11,469	...	...	...	1	3	3	10	16	3	13	1	15	14	..	2	58·3	46·8	48·9
Rangpur.	103	Rangpur ...	Ditto ...	16,429	1	...	...	...	2	4	12	18	1	17	...	18	31	1	2	41·9	51·04	50·7
Bogra	104	Bogra ...	Ditto	9,113	1	...	...	...	3	4	8	15	3	12	1	14	18	...	2	70·0	60·0	62·0
	105	Sherpur ...		4,088	1	...	...	...	2	2	8	12	2	10	...	12	18	1	...	44·0	48·0	47·0
		Total ...		13,201	2	...	...	...	5	6	16	27	5	22	1	26	36	1	2	...	...	...
Pabna.	106	Pabna ...	Act III (B.C.) of 1884.	19,274	1	...	...	...	3	3	12	18	4	14	1	17	22	2	1	53·9	65·7	63·1
	107	Serajganj ...		24,777	1	...	...	...	...	6	12	18	2	16	2	16	17	...	...	64·7	65·7	65·6
		Total ...		44,051	2	...	...	...	3	9	24	36	6	30	3	33	39	2	1	...	...	...
Malda.	108	English Bazar.	Act III (B.C.) of 1884.	14,322	1	...	...	...	3	3	12	18	3	15	...	18	18	...	...	42·6	65·9	62·0
	109	Old Malda ...		3,750	1	...	...	...	2	2	8	12	2	10	...	12	12	...	...	12·5	77·5	66·6
	110	Nawabganj		11,956	...	...	1	...	...	12	...	12	...	12	...	12	17	...	...	...	56·4	56·4
		Total ...		30,028	2	...	1	...	5	17	20	42	5	37	...	42	47	...	...	...	...	...
Darjeeling.	111	Darjeeling ...	Act III (B.C.) of 1884.	19,005	...	...	...	1	5	20	...	25	6	19	19	6	22	...	...	42·4	45·9	45·08
	112	Kurseong ...		5,574	...	1	...	...	3	6	3	12	3	9	8	4	17	...	...	74·5	65·7	68·0
		Total ...		24,579	...	1	...	1	8	26	3	37	9	28	27	10	39	...	...	...	...	...
		Divisional Total ...		187,359	9	2	1	2	31	78	121	230	43	187	35	195	275	7	19	...	...	...
		GRAND TOTAL ...		19,71,191	74	8	10	20	116	533	890	1,539	194	1,345	141	1,398	2,173	123	123	...	...	...
		GRAND TOTAL FOR 1914-15 ...		19,78,115	...	...	...	...	110	530	886	1,526	185	1,341	150	1,376	2,159	...	...	...	...	...

FORM No. II.

STATEMENT SHOWING THE INCOME

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1915-16.

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).
				Octroi.																
				(a) Class I (Articles of food or drink for men and animals.)	(b) Class II (Animals for slaughter.)	(c) Class III (Fuel, lighting and washing.)	(d) Class IV (Building materials.)	(e) Class V (Drugs, gums and spices.)	(f) Class VI (Tobacco.)	(g) Class VII (Cloth.)	(h) Class VIII (Metals.)	(i) Composition for octroi.	Total.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
BURDWAN DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	22,944	...	...	...	...	...	...	...	...	...	...	46,824	8,750	1,836	5,500	45,285	...	21,646
	2	Kalna	(a) 4,141	...	...	...	...	...	...	...	...	...	...	553	4,679	439	...	...	...	4,576
	3	Katwa	45,521	...	...	...	...	...	...	...	...	...	...	176	1,522	70	...	...	...	2,493
	4	Dainhat	887	...	...	...	...	...	...	...	...	...	...	9	497	...	...	...	...	629
	5	Raniganj	3,250	...	...	...	...	...	...	...	...	...	...	14,007	1,379	731	...	...	...	2,989
	6	Asansol	9,925	...	...	...	...	...	...	...	...	...	...	29,154	1,385	419	...	...	...	13,850
		Total	86,668	...	...	...	...	...	...	...	...	...	...	90,723	18,212	3,495	5,500	45,285	...	46,183
Birbhum	7	Suri	6,767	...	...	...	...	...	...	...	...	...	...	1,506	902	204	...	...	...	5,718
Bankura	8	Bankura	29,692	...	...	...	...	...	...	...	...	...	...	3,162	3,277	117	...	...	...	4,897
	9	Vishnupur	1,806	...	...	...	...	...	...	...	...	...	...	313	2,060	39	...	...	...	2,807
	10	Sonamukhi	4,075	...	...	...	...	...	...	...	...	...	...	139	732	57	...	...	...	...
		Total	35,573	...	...	...	...	...	...	...	...	...	...	3,614	6,069	213	...	...	...	7,704
Midnapore	11	Midnapore	28,473	...	...	...	...	...	...	...	...	...	...	27,660	5,362	538	...	...	...	22,196
	12	Tamluk	1,716	...	...	...	...	...	...	...	...	...	...	545	305	50	150	...	...	3,048
	13	Ghatal	10,870	...	...	...	...	...	...	...	...	...	...	269	1,483	133	16	...	...	...
	14	Chandrakona	1,496	...	...	...	...	...	...	...	...	...	...	63	2,075	...	...	...	...	...
	15	Ramjibanpore	2,688	...	...	...	...	...	...	...	...	...	...	31	1,081	...	...	...	...	...
	16	Khirpai	2,061	...	...	...	...	...	...	...	...	...	...	33	1,551	...	...	...	...	...
	17	Kharar	5,340	...	...	...	...	...	...	...	...	...	...	7	2,980	...	...	...	...	...
		Total	52,644	...	...	...	...	...	...	...	...	...	...	28,608	14,837	721	166	...	...	25,244
Hooghly	18	Hooghly-Chinsura	9,698	...	...	...	...	...	...	...	...	...	...	30,855	5,042	613	3,663	23,474	...	18,198
	19	Serampore(b)	28,961	...	...	...	...	...	...	...	...	...	...	16,153	788	1,016	3,209	6,707	...	10,337
	19a	Ditto(c)	...*	...	...	...	...	...	...	...	...	...	...	13,617	1,080	640	2,523	9,702	...	10,000
	20	Rishra-Konnagore(c)	...*	...	...	...	...	...	...	...	...	...	...	7,293	171	46	686	...	...	4,591
	21	Uttarpara	60,850	...	...	...	...	...	...	...	...	...	...	9,460	1,010	367	1,835	...	...	5,199
	22	Baidyabati	3,390	...	...	...	...	...	...	...	...	...	...	11,680	5,771	1,321	107	...	...	6,954
	23	Bhadreswar	55,453	...	...	...	...	...	...	...	...	...	...	18,643	1,158	630	...	...	...	9,733
	24	Kotrung	1,565	...	...	...	...	...	...	...	...	...	...	4,890	187	3,176	...	...	...	2,042
	25	Bansberia	453	...	...	...	...	...	...	...	...	...	...	379	270	320	...	...	...	...
	26	Arambagh	1,609	...	...	...	...	...	...	...	...	...	...	659	2,150	142	...	...	...	1,733
		Total	1,61,979	...	...	...	...	...	...	...	...	...	...	1,13,639	17,607	8,271	12,023	39,883	...	66,785
Howrah	27	Howrah	4,50,576	...	...	...	...	...	...	...	...	...	...	3,44,469	14,670	22,126	...	2,55,370	1,13,408	2,19,525
	28	Bally	5,378	...	...	...	...	...	...	...	...	...	...	25,145	1,114	798	787	...	...	43,884
		Total	4,55,954	...	...	...	...	...	...	...	...	...	...	3,69,614	15,784	22,924	787	2,55,370	1,13,408	2,33,409
		Divisional Total	7,99,585	...	...	...	...	...	...	...	...	...	...	6,07,704	73,411	35,828	18,476	3,40,538	1,13,408	3,85,043
PRESIDENCY DIVISION.																				
24-Parganas	29	Cossipore-Chitpur	1,00,147	...	...	...	...	...	...	...	...	...	...	1,29,735	4,336	1,386	...	67,820	49,878	54,626
	30	Maniktala	44,786	...	...	...	...	...	...	...	...	...	...	58,315	12,186	4,157	...	40,305	4,579	31,692
	31	Baranagar	17,021	...	...	...	...	...	...	...	...	...	...	28,966	1,583	579	850	...	...	22,961
	32	Kamarhati	1,755	...	...	...	...	...	...	...	...	...	...	12,496	416	356	...	...	...	8,536
	33	South Suburban	5,113	...	...	...	...	...	...	...	...	...	...	20,319	1,747	4,331	...	3,657	...	6,640
	34	Tollyganj	5,820	...	...	...	...	...	...	...	...	...	...	14,703	1,834	2,774	...	5,793	...	4,850
	35	Garden Reach	45,264	...	...	...	...	...	...	...	...	...	...	47,087	2,333	1,127	...	18,617	...	27,015
	36	Rajpur	4,958	...	...	...	...	...	...	...	...	...	...	63	1,132	224	...	...	...	2,023
	37	Baruipur	6 262	...	...	...	...	...	...	...	...	...	...	302	1,392	62	...	...	...	1,970
	38	Jainagar	1,956	...	...	...	...	...	...	...	...	...	...	102	1,172	78	...	...	...	1,834
	39	South Dum-Dum	28,905	...	...	...	...	...	...	...	...	...	...	420	634	723	108	...	...	5,040
	40	North Dum-Dum	1,283	...	...	...	...	...	...	...	...	...	...	12,346	2,505	300	...	3,496	...	4,904
	41	South Barrackpore	944	...	...	...	...	...	...	...	...	...	...	65	3,134	59	...	...	...	500
	42	Panihati	2,757	...	...	...	...	...	...	...	...	...	...	2,618	977	294	...	...	...	4,535
	43	Titagarh	15,635	...	...	...	...	...	...	...	...	...	...	388	604	126	...	...	...	3,984
	44	North Barrackpore	2,271	...	...	...	...	...	...	...	...	...	...	29,523	1,060	614	...	...	...	22,514
	45	Garulia	10,537	...	...	...	...	...	...	...	...	...	...	420	634	723	108	...	...	5,040
	46	Barasat	4,287	...	...	...	...	...	...	...	...	...	...	8,274	186	474	...	...	...	6,536
	47	Naihati	27,037	...	...	...	...	...	...	...	...	...	...	823	5,939	24	...	...	...	1,432
	48	Halisahar	594	...	...	...	...	...	...	...	...	...	...	1,053	848	152	1,530	...	...	4,155
	49	Bhatpara	34,527	...	...	...	...	...	...	...	...	...	...	9,344	990	325	212	...	...	3,418
	50	Gobordanga	3,602	...	...	...	...	...	...	...	...	...	...	35,354	965	2,176	640	...	...	13,703
	51	Basirhat	1,831	...	...	...	...	...	...	...	...	...	...	122	411	100	...	...	...	...
	52	Baduria	9	...	...	...	...	...	...	...	...	...	...	904	1,018	326	...	...	...	1,478
	53	Taki	941	...	...	...	...	...	...	...	...	...	...	48	759	19	...	...	...	224
	54	Budge-Budge	6,602	...	...	...	...	...	...	...	...	...	...	95	144	...	...	...	...	...
		Total	3,74 844	...	...	...	...	...	...	...	...	...	...	31,084	388	172	...	...	...	5,838
				...	...	...	...	...	...	...	...	...	...	4,47,549	49,750	20,957	3,400	1,39,688	54,457	2,40,408

(a) Revised
(b) Up to 30th
(c) From 1st

N.B.—The Serampore Municipality was divided into the two Municipalities of
* *Vide* note in respect of

in the Bengal Presidency during the year ending 31st March 1916.

Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrims' tax, etc., in as many columns as may be necessary).					Realizations under Special Acts.								Revenue derived from Municipal property and powers apart from taxation.									
							From other sources (to be specified in detail in as many columns as may be necessary).													Other fees (to be specified in detail in as many columns as may be necessary).		
Tax on persons.	Miscellaneous receipts and penalties.	Warrant fees and penalties.	Tax on arable lands.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
22	22(*a*)	22(*b*)	22(*c*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	10	...	...	1,29,851	358	467	...	...	...	...	...	825	4,198	41	415	16,843	...	779	...	84	661	27
5,727	191	...	...	16,165	226	89	4	...	46	...	...	359	274	148	18	...	...	...	...	1,655	...	...
6,479	4	...	...	10,744	310	...	...	...	46	...	...	356	187	8	125	...	53	8	...	3,250	...	...
2,583	28	...	...	3,746	480	...	...	...	...	...	...	480	195	5	...	...	...	...	...	410	...	...
..	42	...	...	19,146	302	61	3	...	...	...	...	366	109	58	...	...	4	75	...	...	74	...
...	17	...	...	44,825	656	146	17	...	175	...	...	994	35	...	...	...	...	2,149	...	...	...	9
14,789	292	...	...	2,24,479	3,332	763	24	...	281	...	....	3 380	4,998	260	558	16,843	57	3,014	...	5,399	735	56
6,535	76	...	...	14,941	516	145	2	..	...	..	...	663	60	23	265	...	...	1,306	...	...	...	...
10,820	18	...	...	22,291	253	81	14	...	139	...	25	512	72	...	105	...	172	3,417	...	...	26	...
7,939	81	...	...	13,239	320	...	1	...	60	...	10	391	1,044	3	3	...	...	1,247	...	5	...	...
4,994	51	...	...	5,973	204	...	...	...	...	...	5	209	51	...	6	...	...	...	...	...	...	...
23,753	150	...	...	41,503	777	81	15	...	199	...	40	1,112	1,167	3	114	...	172	4,664	...	5	26	...
...	310	...	...	56,066	502	474	2	...	...	...	...	978	699	1	79	17,201	1,496	729	...	288	...	129
4,447	59	...	...	8,004	47	...	39	...	17	...	...	103	85	157	...	...	10	2 593	...	1	...	...
6,243	139	...	...	8,283	85	...	2	...	...	...	...	87	685	...	...	...	...	...	...	...	...	...
2,624	74	...	...	4,836	113	...	1	...	...	...	...	114	617	373	...	...	...	...	...	...	...	...
2,397	27	...	...	3,536	118	...	...	...	3	...	...	121	292	...	...	...	...	...	...	...	...	...
1,905	5	...	...	3,494	139	...	...	...	...	...	...	139	91	...	...	...	...	...	...	...	...	...
2,982	94	...	...	6,063	115	...	2	...	...	...	...	117	159	15	...	...	...	...	...	...	...	...
20,598	709	...	...	90,882	1,119	474	46	...	20	...	...	1,659	2,828	546	79	17,201	1,505	3,322	...	289	...	129
...	405	...	...	80,260	470	394	24	...	33	...	...	921	328	246	...	...	...	66	...	...	...	...
...	1	...	...	38,214	322	28	8	...	34	...	...	392	134	75	...	...	65	1,700	...	...	10	148
...	22	...	...	37,584	332	216	4	...	20	...	...	572	533	19	...	...	365	1,950	...	...	10	96
...	...	...	...	12,787	46	37	5	...	...	...	...	88	3	50	...	...	...	...	...	...	8	...
...	105	...	...	17,976	44	102	2	...	23	...	...	171	100	...	4	...	...	...	...	...	...	11
...	47	...	...	25,878	216	17	17	...	...	...	...	250	148	94	...	...	...	51	...	755	...	...
686	20	...	...	30,870	263	82	4	...	...	...	...	349	23	164	1,545	...	...	125	...	198	...	30
...	49	...	...	19,324	75	...	3	...	...	...	...	78	...	4	...	...	...	...	...	...	...	2
3,321	15	...	...	4,305	96	...	3	...	...	...	...	99	...	...	...	...	...	...	...	3,559	...	...
3,329	50	...	...	8,066	130	...	9	...	...	4	...	143	464	...	...	...	...	...	...	...	...	2
7,329	714	...	...	2,66,251	1,964	876	79	...	440	4	...	3,033	1,733	652	4,549	...	430	3,892	...	4,512	28	289
...	473	..	...	9,70,041	1,296	858	37	14,238	22	...	...	16,451	6,693	2,109	...	...	16,354	3,547	...	...	160	18,310
...	3	...	...	41,731	279	17	3	...	...	...	...	299	83	259	37	...	...	...	...	...	...	...
...	476	...	...	10,11,772	1,575	875	40	14,238	22	...	...	16,750	6,776	2,368	37	...	16,354	3,547	...	...	160	18,310
73,004	2,446	...	...	16,49,828	8,283	3,214	206	14,238	612	4	40	26,597	17,562	3,852	2,602	34,044	18,518	19,742	...	10,205	949	18,764
...	967	...	...	3,08,748	696	146	32	24,014	...	...	...	24,887	5,439	9	4,293	...	...	125	...	625	...	3,315
...	1,160	...	...	1,52,394	1,001	1,290	20	3,045	...	...	...	5,356	777	...	6,482	...	...	175	...	...	...	...
...	186	...	...	55,125	428	103	20	...	...	...	...	251	2,041	8	53	...	...	63	...	100	...	31
...	47	...	...	21,851	172	14	9	...	...	...	...	192	155	42	4	...	...	156	...	87	...	380
...	74	...	...	36,768	146	68	50	...	...	...	...	264	110	84	...	...	...	...	...	2,206	...	770
...	171	...	...	30,125	453	218	26	...	...	...	...	697	2,597	6	1,476	...	...	287	125	...	...	...
...	4,635	...	...	1,00,814	517	296	26	2,554	18	...	...	3,408	229	...	...	...	...	70	...	89	...	215
5,711	416	...	...	9,269	42	122	10	...	...	...	...	174	215	45	37	...	...	25	...	...	...	...
3,187	67	...	...	7,780	147	409	8	...	120	...	2	386	31	22	...	...	...	25	...	165	...	...
3,770	24	...	...	6,980	334	13	10	...	...	...	...	357	152	...	...	...	4	...	...	111	...	56
6	51	...	...	23,608	406	146	5	...	...	...	...	557	50	8	...	...	...	41	...	...	...	383
1,765	...	...	...	5,523	449	29	4	...	...	...	...	152	14	...	...	...	...	...	...	...	...	...
3,656	3	...	...	12,078	150	129	7	...	...	...	...	286	60	12	...	...	...	...	...	341	...	...
6,607	42	...	...	14,720	372	66	7	...	...	...	...	445	76	43	...	...	...	50	...	475	...	...
...	18	...	...	53,729	81	90	2	...	...	...	...	173	658	3	...	...	...	852	...	693	...	...
5,147	3	...	...	12,075	333	116	4	...	...	...	...	453	82	2	312	...	...	118	...	64	...	400
...	58	...	...	15,528	171	...	1	...	...	...	...	172	1,247	76	30	...	...	25	...	80	...	...
3,076	42	...	...	11,396	467	36	3	...	...	...	...	506	162	56	6	...	...	955	...	...	...	21
3,023	...	...	...	16,821	172	126	11	...	...	...	...	309	185	2	...	...	...	...	...	...	...	...
4,547	42	...	...	38,878	385	27	7	...	...	...	...	419	67	40	2	...	...	414	...	...	...	...
...	74	...	...	52,942	600	...	2	...	...	...	...	602	111	5	831	...	...	100	...	330	52	510
3,469	3	...	...	4,105	96	...	15	...	...	...	...	111	...	12	...	...	...	...	...	...	...	...
4,644	16	...	...	8,386	190	...	44	...	...	...	...	234	61	13	...	...	...	50	...	...	...	...
3,513	...	...	...	4,563	233	...	10	...	...	...	...	243	31	...	...	...	...	...	...	...	...	...
2,404	22	...	...	2,662	36	...	14	...	...	...	...	50	40	...	...	...	...	5	...	...	...	4
...	70	...	...	40,552	117	30	...	...	...	...	...	147	299	20	6,789	...	...	75	...	49	...	...
61,320	7,861	...	...	10,24,390	7,563	3,171	347	29,610	138	...	2	40,831	14,887	508	15,315	...	4	3,611	125	5,411	52	6,085

figures.
September 1915.
October 1915 to 31st March 1916.
Serampore and Rishira-Konnagore with effect from the 1st October 1915.
entries in column 53.

FORM NO. II —*Statement showing the income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).								
			Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	368	...	...	628	...	24,044	17,452	2,118	...	...	...	...	10	...	...	19,580
	2	Kalna	356	70	...	...	...	2,521	...	...	...	...	...	...	17	...	...	17
	3	Katwa	615	...	...	...	...	4,246	...	...	55	...	...	300	...	...	212	567
	4	Dainhat	...	...	...	...	...	610	...	...	...	...	...	...	...	...	85	85
	5	Raniganj	423	126	...	...	...	869	...	...	23	...	...	100	...	...	4	127
	6	Asansol	377	...	...	...	...	2,570	...	...	82	...	...	1,750	...	...	1,608	3,440
		Total ...	2,139	196	...	628	...	34,860	17,452	2,118	160	...	...	2,150	27	..	1,909	23,816
Birbhum ...	7	Suri	138	...	...	7	...	1,799	...	...	667	...	...	1,250	...	...	776	2,693
Bankura	8	Bankura	331	...	...	...	...	4,123	22,185	...	1,163	500	...	1,500	...	...	271	25,619
	9	Vishnupur ...	222	...	...	...	...	2,524	484	...	93	...	...	300	200	...	134	1,211
	13	Sonamukhi ...	114	...	...	...	...	171	294	...	250	40	...	340	...	...	6	930
		Total ...	667	...	...	...	...	6,818	22,963	...	1,506	540	...	2,140	200	...	411	27 760
Midnapore	11	Midnapore ...	298	...	1,849	1,456	...	24,224	...	22,074	430	...	...	5,000	365	296	933	29,098
	12	Tamluk	62	...	...	...	...	2,908	...	...	573	...	...	750	...	...	358	1,681
	13	Ghatal	179	30	...	...	...	1,094	...	...	570	...	...	680	...	...	314	1,564
	14	Chandrakona ...	53	...	...	...	...	1,043	...	...	200	...	...	740	...	...	156	1,096
	15	Ramjibanpur ...	89	52	...	...	...	433	...	...	...	...	...	352	...	...	50	402
	16	Khirpai	66	...	...	...	...	157	...	...	...	...	...	380	...	...	32	412
	17	Kharar	100	...	...	...	...	274	...	...	...	...	...	456	...	...	105	561
		Total ...	847	82	1,849	1,456	...	30,133	...	22,074	1,773	...	...	8,358	365	296	1,948	34,814
Hooghly	18	Hooghly-Chinsura	536	...	...	...	...	1,176	...	...	...	...	...	...	20,341	...	...	20,344
	19	Serampore (*b*) ...	423	68	511	...	...	3,134	...	...	13	...	...	375	2,235	...	853	3,476
	19a	Ditto (*c*) ...	226	...	...	...	...	3,199	...	...	183	...	...	11,57	3,500	...	1 504	6,344
	20	Rishra-Konnagore(*c*)	50	...	...	...	...	111	...	...	...	...	...	...	...	...	...	...
	21	Uttarpara ...	194	...	...	...	...	309	...	...	...	...	...	...	...	...	...	...
	22	Baidyabati ...	342	116	...	...	...	1,506	...	...	...	...	...	...	...	...	...	...
	23	Bhadreswar ...	665	1,079	...	...	...	3,829	...	...	11	...	...	180	5,733	...	2,066	7,990
	24	Kotrung	84	...	...	...	...	90	...	...	...	12	...	...	...	...	...	12
	25	Bansberia	75	...	...	...	...	3,634	...	...	...	...	...	...	...	...	...	...
	26	Arambagh ...	62	5	...	...	...	533	...	...	160	...	...	700	...	...	502	1,362
		Total ...	2,657	1,268	511	...	...	17,521	...	...	367	12	...	2,412	31,812	...	4,925	39,528
Howrah	27	Howrah	13,604	13,184	...	...	..	73,961	1,800	...	...	700	...	...	889	...	...	3,389
	28	Baliy	74	...	...	...	...	453	...	...	...	...	...	...	1,292	..	...	1,292
		Total ...	13,678	13,184	...	...	...	74,414	1,800	...	...	700	...	...	2,181	...	...	4,681
		Divisional Total ...	20,126	14,730	2,360	2,091	...	165,545	42,215	24,192	4,473	1,252	...	16,310	34,585	296	9,969	133,292
PRESIDENCY DIVISION.																		
24-Parganas	29	Cossipore-Chitpore	2,331	...	...	...	...	16,137	1,980	...	...	700	...	...	29	...	...	2,709
	30	Maniktala ...	800	1,443	...	...	...	9,677	..	...	...	...	...	...	...	...	...	...
	31	Baranagar ...	317	831	51	...	...	3,495	1,198	...	...	...	...	...	920	...	...	2,118
	32	Kamarhati ...	36	...	...	...	...	860	...	...	...	...	...	...	1,032	...	...	1,032
	33	South Suburban ...	158	...	...	...	...	3,328	...	...	...	240	...	300	...	...	...	540
	34	Taliyganj ...	173	...	...	...	...	4,664	...	...	...	...	...	...	...	...	...	...
	35	Garden Reach ...	244	750	...	...	...	1,593	990	...	...	...	...	...	...	...	...	990
	36	Rajpur ...	134	...	...	...	...	456	...	...	...	...	...	300	100	...	...	400
	37	Baruipur ...	338	...	...	...	...	581	...	...	...	...	...	120	...	...	85	205
	38	Jainagar ...	57	..	...	...	...	380	...	...	200	...	...	300	...	...	...	500
	39	South Dum Dum	39	...	...	...	...	521	...	...	...	...	...	...	...	...	172	172
	40	North Dum Dum	4	...	...	...	...	18	...	...	300	...	...	240	...	...	...	540
	41	South Barrackpore	92	...	...	...	...	505	...	...	...	...	...	702	...	...	...	702
	42	Panihati ...	74	...	...	...	...	718	300	...	...	...	...	...	...	...	...	300
	43	Titagarh ...	521	...	...	...	...	2,725	...	...	...	...	...	...	6,050	...	...	6,050
	44	North Barrackpore	21	...	...	...	...	999	498	...	...	...	...	...	...	...	...	498
	45	Garulia ...	128	...	...	...	...	1,586	100	...	...	...	...	...	1,040	...	214	1,354
	46	Barasat ...	40	...	...	35	...	1,275	...	...	335	...	...	120	...	...	497	952
	47	Naihati ...	114	...	...	...	...	301	...	...	...	...	...	120	24	...	...	144
	48	Halishahar ...	24	...	...	..	...	547	...	...	...	...	...	...	34	...	...	34
	49	Bhatpara ...	188	1,325	...	...	...	3,452	...	...	250	...	...	...	...	...	...	250
	50	Gobordanga ...	25	...	...	...	...	37	...	...	...	...	...	...	...	...	...	...
	51	Basirhat ...	95	...	...	...	...	219	288	...	60	...	...	120	...	...	...	468
	52	Baduria ...	108	...	...	...	...	139	...	...	...	...	...	...	...	...	...	...
	53	Taki ...	29	...	...	...	...	78	...	...	...	...	...	...	...	...	...	...
	54	Budge-Budge ...	190	...	...	...	...	2,422	...	...	...	...	...	...	...	...	259	259
		Total ...	6,280	4,349	51	35	...	56,713	5,354	...	1,145	940	...	2,322	9,229	...	1,227	20,217

* These figures include the amount of Rs. 12,795 and Rs. 2,000 received respectively by the municipalities of (New) Serampore and Rishra-Konnagore

† Of this amount, Rs. 4,966 and Rs. 14,795, representing the value of uncashed cheques and closing balance respectively of the old Serampore Municipality and have not therefore been taken into account

in the Bengal Presidency during the year ending 31st March 1916—concld.

MISCELLANEOUS.			Total income of the year, excluding opening balance.	EXTRAORDINARY AND DEBT.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.				
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.						
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
1,541	1,584	3,125	1,77,425	...	...	...	...	200	15,050	3,211	18,461	1,95,886	2,18,830	3 9 10	4 15 0
46	184	230	19,292	...	...	...	...	...	525	240	765	20,057	24,198	1 14 0	2 3 10
...	177	177	16,090	...	...	...	...	...	5,062	970	6,032	22,122	67,643	1 8 10	2 5 3
50	110	160	5,081	...	...	...	...	...	350	223	573	5,654	6,541	0 11 2	0 15 2
...	212	212	20,722	...	...	...	...	100	355	333	788	21,510	24,760	1 3 9	1 5 4
...	269	269	52,098	...	...	...	...	...	4,000	2,406	6,406	58,504	68,429	2 0 8	2 6 0
1,637	2,536	4,173	2,90,708	...	...	...	...	300	25,342	7,383	33,025	3,23,733	4,10,401	2 6 1	3 1 4
...	123	123	20,219	...	...	...	...	...	1,207	26,817	28,024	48,243	55,010	1 10 2	2 3 5
...	640	640	53,185	...	5,000	...	...	110	4,545	7,061	16,716	69,901	99,593	0 15 2	2 4 3
...	215	215	17,580	13	...	...	...	...	1,840	1,483	3,336	20,916	22,722	0 10 4	0 13 8
...	48	48	7,331	...	...	...	...	...	345	80	425	7,756	11,831	0 7 2	0 8 10
...	903	903	78,096	13	5,000	...	...	110	6,730	8,624	20,477	98,573	1,34,146	0 11 9	1 5 10
...	528	528	1,10,894	...	...	...	...	...	12,380	5,977	18,357	1,29,251	1,57,724	1 11 4	3 6 2
...	229	229	13,526	...	...	...	...	....	1,833	2,198	15,723	17,139	17,139	1 1 1	1 10 9
...	59	59	11,087	...	...	...	...	...	...	1,945	1,945	13,032	23,502	0 10 11	0 14 8
...	41	41	7,130	...	...	...	...	40	9	657	706	7,836	9,332	0 9 6	0 14 0
...	...	...	4,492	...	...	...	...	...	...	23	23	4,515	7,203	0 6 8	0 8 6
...	6	6	4,208	...	...	...	...	...	1,326	...	1,326	5,534	7,595	0 12 1	0 14 5
...	56	56	7,071	...	...	...	...	...	250	1,348	1,598	8,669	14,000	0 10 11	0 12 9
...	919	919	1,58,407	...	...	...	...	40	15,798	10,315	26,153	1,84,560	2,57,264	1 1 6	1 14 6
384	352	736	1,03,427	...	...	...	...	...	1,334	1,670	3,004	1,06,431	1,16,129	2 12 4	3 9 2
...	255	255	45,468	...	...	...	...	...	2,737	5,791	8,528	53,996	82,957†	0 12 3	0 14 8
1	12,893*	12,894	60,593	...	...	...	...	...	2,351	9,227	11,578	72,171	72,171	1 2 10	1 8 0
...	2,000*	2,000	14,956	...	...	...	...	25	175	376	576	15,532	15,532	0 11 9	0 11 11
1	7	8	18,464	...	...	...	...	...	565	212	777	19,241	80,091	2 7 0	2 8 0
859	423	1,282	28,916	...	...	...	...	50	762	1,380	2,192	31,108	34,498	1 4 2	1 6 6
...	664	664	43,702	...	...	...	...	6	2 034	6,145	8,185	51,887	1,07,340	1 4 3	1 12 8
...	1	1	10,505	...	...	...	...	...	856	74	159	10,664	12,229	1 9 1	1 9 6
...	79	79	8,117	...	...	...	...	50	...	30	80	8,197	8,650	0 11 3	1 5 3
...	43	43	10,147	...	...	...	...	...	35	5	40	10,187	11,796	1 0 0	1 4 2
1,245	16,717	17,962	3,44,295	...	...	...	...	131	10,078	24,910	35,119	3,79,414	5,21,632†	1 12 1	2 2 9
2,389	16,797	19,186	10,83,028	...	1,00,000	...	...	...	6,172	80,590‡	1,86,762	12,69,720	17,20,366	5 6 8	6 0 9
207	255	462	44,237	...	...	2,000	...	...	4,384	3,435	9,819	54,056	59,434	1 13 9	1 15 7
2,596	17,052	19,648	11,27,265	...	1,00,000	2,000	...	...	10,556	84,025	1,96,581	13,23,846	17,79,800	5 0 4	5 9 6
5,478	38,250	43,728	20,18,990	13	1,05,000	2,000	...	581	69,711	1,62,074	3,39,379	23,58,369	31,38,193	2 13 3	3 5 9
483	2,757	3,240	3,55,721	...	...	...	...	...	876	10,007	10,883	3,66,604	4,66,751	6 9 0	7 9 0
4,185	2,313	6,498	1,73,925	31,200	...	...	...	...	515	31,348	63,063	2,36,988	2,81,774	2 13 5	3 3 10
569	495	1,064	62,053	...	...	...	...	...	1,234	2,273	3,507	65,560	82,581	2 2 0	2 8 4
511	51	562	24,497	...	...	...	...	...	246	92	338	24,835	26,590	1 3 5	1 5 9
...	635	635	41,535	...	...	...	...	...	302	550	852	42,387	47,500	1 4 11	1 7 7
53	217	270	35,756	...	...	...	...	40	540	1,333	1,913	37,669	43,489	1 9 10	1 14 8
...	1,155	1,155	1,07,960	25,000	...	...	...	...	...	475	25,475	1,33,435	1,78,699	2 3 7	2 6 1
...	125	125	10,424	...	...	...	...	...	428	50	478	10,902	15,360	0 12 9	0 14 4
...	6	6	8,958	...	...	...	...	...	...	155	155	9,123	15,385	1 7 2	1 10 7
11	67	78	8,295	...	...	...	...	...	...	...	...	8,295	10,251	0 12 0	0 14 3
...	127	127	24,985	...	...	...	...	...	171	201	372	25,357	54,262	1 15 3	0 15 0
5	17	22	6,255	...	...	...	...	...	144	139	283	6,538	7,821	1 1 6	1 3 10
200	115	315	13,896	...	...	...	...	...	225	51	276	14,172	15,116	1 0 3	1 2 9
...	61	61	13,244	...	...	...	...	...	300	192	492	13,736	16,493	1 0 10	1 3 0
...	84	84	62,761	...	...	...	...	...	2,125	3,206	5,331	68,092	83,727	1 3 0	1 6 2
...	69	69	14,094	...	...	...	...	...	88	111	199	14,293	16,564	0 11 11	0 14 0
120	428	548	19,188	...	...	...	...	...	73	370	443	19,631	30,168	1 5 5	1 10 6
...	92	92	14,221	...	...	...	...	...	1,110	1,789	2,899	17,120	21,407	1 4 8	1 9 10
...	65	65	17,640	...	...	...	...	...	2,650	202	2,852	20,492	47,529	0 14 9	0 15 5
...	120	120	19,998	...	...	...	...	...	...	87	87	20,085	20,679	1 6 5	1 7 9
28	113	141	57,357	...	...	...	...	...	2,050	...	2,050	59,407	93,934	1 0 9	1 2 2
...	2	2	4,255	...	...	...	...	...	150	...	150	4,405	8,007	0 12 11	0 13 5
...	25	25	9,332	...	...	...	...	...	...	77	77	9,409	11,240	0 7 3	0 8 1
...	3	3	4,948	...	...	...	...	...	...	31	31	4,979	4,988	0 5 4	0 5 9
...	31	31	2,821	...	...	...	...	...	...	97	97	2,918	3,859	0 8 2	0 8 8
9	53	62	43,442	...	...	...	...	...	3,567	600	4,167	47,609	54,211	2 4 0	2 6 7
6,184	9,226	15,410	11,57,581	56,200	...	...	...	49	16,794	53,446	1,26,480	12,84,041	16,58,885	1 15 7	2 3 1

out of the balance of the old Serampore Municipality on 30th September 1915.
have been taken into account in the subsequent transactions as shown against the municipalities of Serampore (New) and Rishra-Konnagore
in striking the district total for column 65.

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND Octroi. (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
PRESIDENCY DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	55	Krishnagar ..	214	...	...	...	...	...	...	...	...	...	...	25,983	3,640	1,172	...	...	...	13,364
	56	Santipur	3,384	...	...	...	...	...	...	...	...	...	...	19,321	2,579	915	...	...	...	11,513
	57	Ranaghat	17,657	...	...	...	...	...	...	...	...	...	...	9,767	822	174	...	...	...	5,884
	58	Nabadwip	2,238	...	...	...	...	...	...	...	...	...	...	9,156	700	314	...	...	...	8,083
	59	Kushtia	15,505	...	...	...	...	...	...	...	...	...	...	7,760	838	718	...	...	...	4,798
	60	Kumarkhali ...	706	...	...	...	...	...	...	...	...	...	...	93	140	57	...	...	...	2,453
	61	Meherpur	836	...	...	...	...	...	...	...	...	...	...	365	407	103	...	...	...	...
	62	Birnagar	577	...	...	...	...	...	...	...	...	...	...	109	180	...	...	...	...	...
	63	Chakdah	440	...	...	...	...	...	...	...	...	...	...	279	823	63	...	...	...	...
		Total ...	41,557	...	...	...	...	...	...	...	...	...	...	72,833	10,129	3,516	...	...	...	46,092
Murshidabad	64	Berhampore ...	56,952	...	...	...	...	...	...	...	...	...	...	23,774	3,675	290	2,255	27,170	...	16,919
	65	Murshidabad ...	2,085	...	...	...	...	...	...	...	...	...	...	1,307	1,610	118	2,637	...	...	5,716
	66	Azimganj	5,762	...	...	...	...	...	...	...	...	...	...	527	2,958	542	1,105	...	...	6,917
	67	Jangipur	5,006	...	...	...	...	...	...	...	...	...	...	578	877	34	2,840	...	...	2,810
	68	Kandi	4,914	...	...	...	...	...	...	...	...	...	...	406	618	83	...	...	...	2,128
	69	Dhuiian	296(a)	...	...	...	...	...	..	...	...	...	...	...	420	181	...	...	...	...
		Total ...	75,015	...	...	...	...	...	...	...	...	...	...	26,592	10,158	1,248	8,837	27,170	...	34,490
Jessore	70	Jessore	32,513	...	...	...	...	...	...	...	...	...	...	13,222	2,523	260	...	8,935	...	6,289
	71	Kotchandpur ...	775	...	...	...	...	...	...	...	...	...	...	38	2,000	7	300	...	...	638
	72	Maheshpur ...	170	...	...	...	...	...	...	...	...	...	...	46	488	...	221	...	...	...
		Total ...	33,458	...	...	...	...	...	...	...	...	...	...	13,305	5,011	267	521	8,935	...	6,927
Khulna	73	Khulna	11,848	...	...	...	...	...	...	...	...	...	...	5,409	468	591	460	3,603	...	7,662
	74	Satkhira	26,432	...	...	...	...	...	...	...	...	...	...	644	892	43	...	...	...	1,927
	75	Debhatta	216	...	...	...	...	...	...	...	...	...	...	25	...	...	6	...	...	...
		Total ...	38,496	...	...	...	...	...	...	..	...	...	...	6,078	1,360	634	456	3,603	...	9,579
		DIVISIONAL TOTAL ...	5,63,370	...	...	...	...	...	...	...	...	...	...	5,66,356	75,408	26,622	13,214	1,79,396	54,457	3,37,496
DACCA DIVISION.																				
DACCA	76	Dacca	1,08,816	...	...	...	...	...	...	...	...	...	...	1,60,843	7,578	1,522	13,020	53,813	...	62,382
	77	Narayanganj ...	1,11,259	...	...	...	...	...	...	...	...	...	...	40,247	394	329	6,432	26,339	...	26,454
		Total ...	2,20,075	...	...	...	...	...	...	...	...	...	...	2,01,090	7,972	1,851	19,452	80,152	...	88,836
MYMENSINGH	78	Mymensingh ...	13,015	...	...	...	...	...	...	...	...	...	...	6,011	2,462	2,134	...	27,234	...	19,561
	79	Muktagacha ...	805	...	...	...	...	...	...	...	...	...	...	48	1,123	332	...	...	...	3,588
	80	Jamalpur	5,146	...	...	...	...	...	...	...	...	...	...	743	931	653	...	...	...	4,836
	81	Sherpur	773	...	...	...	...	...	...	...	...	...	...	178	939	181	...	...	...	4,114
	82	Kishorganj ...	1,088	...	...	...	...	...	...	...	...	...	...	518	634	168	...	...	...	2,514
	83	Bazitpur	166	...	...	...	...	...	...	...	...	...	...	48	53	...	...	...	...	1,108
	84	Netrakona ...	2,230	...	...	...	...	...	...	...	...	...	...	543	187	350	...	...	...	4,639
	85	Tangail	29,246	...	...	...	...	...	...	...	...	...	...	661	482	203	1,225	...	...	3,515
		Total ...	52,469	...	...	...	...	...	...	...	...	...	...	8,720	6,811	4,021	1,225	27,234	...	43,875
FARIDPUR	86	Faridpur	7,108	...	...	...	...	...	...	...	...	...	...	4,166	491	550	217	...	...	12,764
	87	Madaripur ...	1,720	...	...	...	...	...	...	...	...	...	...	745	...	4,608	3,321	...	...	5,884
		Total ...	8,828	...	...	...	...	...	...	...	...	...	...	4,911	491	5,158	3,538	...	...	18,648
BAKARGANJ	88	Barisal	13,641	...	...	...	...	...	...	...	...	...	...	4,870	531	134	3,793	16,311	...	13,636
	89	Nalchity	1,768	...	...	...	...	...	...	...	...	...	...	53	...	23	160	...	...	...
	90	Jhalakati	3,862	...	...	...	...	...	...	...	...	...	...	44	...	516	1,173	...	...	2,558
	91	Pirojpur	1,679	...	...	...	...	...	...	...	...	...	...	592	...	172	725	...	...	2,059
	92	Patuakhali ...	833	...	...	...	...	...	...	...	...	...	...	645	...	165	747	...	...	...
		Total ...	21,783	...	...	...	...	...	...	...	...	...	...	6,204	531	1,070	6,598	16,311	...	18,244
		DIVISIONAL TOTAL ...	3,03,155	...	...	...	...	...	...	...	...	...	...	2,20,925	15,895	12,100	30,813	1,23,697	...	1,69,603

(a) Revised figures.

in the Bengal Presidency during the year ending 31st March 1916.

TAXES.					REALIZATION UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).							From other sources (to be specified in detail in as many columns as may be necessary).												Other fees (to be specified in detail in as many columns as may be necessary).		
Tax on persons.	Miscellaneous receipt and penalties.	Warrant fees and penalties.	Tax on arable lands.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical professions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands, and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	From burning-ghâts and burial-grounds.	Sale of night-soils, etc.	Other fees.
22	22(*a*)	22(*b*)	22(*c*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
...	23	...	...	44,182	594	370	20	...	...	112	...	1,096	1,221	4,276	223	...	67	30	...	...	...	76
...	15	...	...	34,443	534	120	26	...	...	...	...	680	67	30	42	4,686	...	73	...	114	...	148
...	11	...	...	16,655	254	57	19	...	160	...	...	490	792	101	...	...	30	...	...	...	...	17
...	24	...	...	18,324	426	33	3	...	...	...	...	462	335	27	10	...	1	...	...	165	...	67
...	33	...	...	14,147	235	...	9	...	...	...	...	244	...	70	121	...	...	40	...	21	11	60
2,783	56	...	...	5,582	119	...	7	...	...	10	...	136	10	47	...	...	...	15	...	...	...	...
2,339	1	...	...	3,215	361	...	3	...	...	...	...	364	...	85	...	...	2	10	...	...	...	...
2,643	8	...	...	2,940	160	...	3	...	37	...	...	200	407	35	...	...	...	213	...	...	...	14
3,149	29	...	...	4,343	228	...	4	...	...	...	...	232	24	48	...	...	...	15	...	...	...	...
10,914	347	...	...	1,43,831	2,911	580	94	...	197	122	...	3,904	2,861	4,719	396	4,686	100	396	...	300	11	352
...	32	...	...	74,115	340	380	28	...	100	...	18	866	906	43	187	...	...	230	...	810	...	...
6,606	4	...	...	17,998	1,063	67	19	...	...	...	...	1,149	85	24	...	...	...	446	...	354	...	...
9,167	4	...	...	21,220	1,079	49	4	...	...	...	...	1,132	264	...	...	...	...	41	...	483	...	...
3,539	22	...	...	10,700	680	...	14	...	...	...	...	694	21	...	...	...	...	...	...	1,066	...	...
6,322	14	...	...	9,568	100	...	6	...	...	...	...	106	37	...	...	...	...	...	...	...	...	...
3,733	13	...	...	4,347	845	...	3	...	...	...	...	848	42	6	...	...	...	...	...	...	...	...
29,367	86	...	...	1,37,948	4,107	496	73	...	100	...	18	4,796	1,355	73	387	...	...	711	...	3,313	...	...
...	38	...	...	31,267	719	137	36	...	54	...	49	995	614	61	...	...	...	80	...	294	...	...
4,012	55	...	...	7,050	289	16	10	...	90	...	...	405	273	...	...	...	...	27	...	9	...	8
2,307	14	...	...	3,076	301	...	...	...	...	...	...	301	...	7	...	...	...	...	...	...	...	...
6,319	307	...	...	41,393	1,309	153	46	...	144	...	49	1,709	892	68	...	...	...	102	...	303	...	8
7,222	75	...	...	25,470	330	58	10	...	306	...	...	701	741	86	2	...	...	25	...	...	...	...
5,228	47	...	...	8,781	143	23	16	...	...	6	...	188	207	...	...	...	...	82	...	...	...	...
2,168	18	...	...	2,217	43	...	2	...	...	...	...	45	21	3	...	...	...	...	...	...	...	...
14,618	140	...	...	36,468	516	81	28	...	306	6	...	937	969	89	2	...	...	107	...	...	...	...
1,22,538	8,541	...	...	13,84,080	16,406	2,481	589	29,410	885	128	69	52,168	20,964	5,457	15,900	4,686	104	4,938	125	9,327	63	6,445
...	70	...	...	2,99,228	558	1,236	107	...	391	...	...	2,292	3,466	9	8,692	...	...	1,195	...	4,065	...	7,930
...	155	...	...	1,00,350	302	104	29	...	1,598	...	...	2,033	1,893	914	472	140	...	1,094	...	...	...	19
...	225	...	...	3,99,578	860	1,340	136	...	1,989	...	...	4,325	5,359	923	9,164	140	...	2,289	...	4,065	...	7,949
13,778	149	...	...	71,329	1,162	310	42	...	...	...	...	1,514	557	76	197	...	...	14	...	...	...	...
6,188	33	...	...	11,312	501	228	5	...	...	...	...	734	91	...	...	...	...	...	...	...	...	24
9,153	167	...	...	16,453	438	37	9	...	380	...	...	864	47	7	43	...	...	...	...	...	...	...
6,999	286	...	...	12,697	326	...	7	...	...	...	...	333	...	...	29	...	...	...	...	...	...	...
6,287	2	...	...	10,123	124	...	19	...	...	...	35	178	151	47	10	...	...	64	...	...	...	...
3,341	3	...	...	4,553	130	15	22	...	...	...	...	167	...	...	...	...	...	...	...	...	...	...
4,862	21	...	...	10,602	634	...	9	...	...	...	...	643	...	19	25	...	...	...	...	...	...	...
7,328	367	...	...	13,781	550	40	14	...	...	...	...	604	119	80	...	...	...	...	...	...	...	...
57,936	1,028	...	...	1,50,850	3,865	630	127	...	380	...	35	5,037	965	229	304	...	...	75	...	...	...	24
8,155	157	...	...	26,500	245	122	24	...	48	...	...	439	62	...	...	...	...	46	...	...	...	8
7,806	17	...	...	22,381	194	...	25	...	440	...	...	659	20	1,525	...	48	...	2,452	...	...	...	14
15,961	174	...	...	48,881	439	122	49	...	488	...	...	1,098	82	1,525	...	48	...	2,497	...	...	...	22
13,694	34	...	...	53,063	388	144	4	...	140	...	...	676	669	1,935	140	1	...	20	...	424	...	2,117
2,165	...	...	...	2,401	47	...	...	...	...	...	...	47	...	...	...	...	...	...	...	...	...	...
5,422	33	...	...	10,746	130	...	2	...	792	...	...	924	129	58	773	97	...	25	...	...	...	...
5,548	90	...	...	9,227	31	...	27	...	...	...	...	58	33	40	14	...	...	715	...	...	...	31
3,947	68	...	...	5,542	97	...	17	...	160	...	...	274	11	...	...	43	...	30	...	...	...	...
31,796	225	...	...	80,979	693	144	50	...	1,092	...	...	1,979	842	2,033	927	141	...	790	...	424	...	2,148
1,05,693	1,652	...	...	6,80,288	5,867	2,236	362	...	3,949	...	35	12,439	7,248	4,710	10,395	329	...	5,651	...	4,489	...	10,143

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY, AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTION (FOR GENERAL AND SPECIAL PURPOSES).								
			Fines under Municipal and other Acts.	Interest on Investments.			Premium on loans.	Total.	From Governments.			From local funds.			From other sources.		
				For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
PRESIDENCY DIVISION.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Nadia	55	Krishnagar	519	...	...	...	...	6,412	1,670	...	500	..	...	1,375	...	...	3,247	6,792
	56	Santipur	112	...	...	...	...	5,242	915	967	...	...	...	150	...	...	...	2,032
	57	Ranaghat	172	...	...	...	...	1,117	500	...	648	...	...	460	...	...	326	1,934
	58	Nabadwip	44	...	...	...	...	649	...	...	275	...	...	900	...	...	346	1,521
	59	Kushtia	96	...	...	...	...	419	...	...	890	...	...	240	1,214	...	714	3,058
	60	Kumarkhali	130	...	...	...	...	202	...	...	...	...	...	240	...	...	...	240
	61	Meherpur	38	...	...	...	...	135	...	...	116	...	...	490	...	...	397	1,003
	62	Birnagar	...	68	...	..	...	737	...	...	400	...	...	240	...	...	74	714
	63	Chakdah	22	...	...	...	...	109	...	...	400	...	...	240	...	...	...	640
		Total	1,133	68	...	...	...	15,022	2,085	967	3,229	...	...	4,335	1,214	...	5,104	17,934
Murshidabad	64	Berhampore	670	...	...	6,605	...	9,451	...	...	3,096	...	...	6,000	3,950	...	23,097	36,143
	65	Murshidabad	100	...	...	175	...	1,184	275	...	1,068	...	...	800	3,600	...	2,047	7,790
	66	Azimganj	117	...	...	...	...	905	...	...	150	...	...	840	...	...	34	1,024
	67	Jangipur	259	...	...	56	...	2,092	...	...	975	...	...	2,500	...	...	1,052	4,527
	68	Kandi	44	...	...	...	...	81	...	...	...	...	...	...	...	...	...	...
	69	Dhulian	90	...	...	...	...	138	...	...	43	...	...	750	...	...	919	1,712
		Total	1,280	...	...	6,836	...	13,761	275	...	5,332	...	...	10,890	7,550	...	27,149	51,196
Jessore	70	Jessore	650	...	...	63	...	1,762	338	...	763	...	...	2,300	...	...	651	4,052
	71	Kotchandpur	110	...	...	...	...	432	...	...	...	...	...	200	...	...	81	281
	72	Maheshpur	19	...	...	...	...	26	...	...	...	...	...	360	...	...	...	360
		Total	779	...	...	63	..	2,220	338	...	763	...	...	2,860	...	...	732	4,693
Khulna	73	Khulna	391	...	...	...	...	1,245	1,037	...	...	...	...	...	192	...	...	1,229
	74	Satkhira	12	...	...	45	...	346	...	...	140	1,500	...	900	...	...	613	3,153
	75	Debhatta	...	...	...	...	...	24	...	...	...	...	...	...	...	...	...	...
		Total	403	...	...	45	...	1,615	1,037	...	140	1,500	...	900	192	...	613	4,382
		DIVISIONAL TOTAL	9,875	4,417	51	6,979	...	89,331	10,039	967	10,609	2,449	...	21,307	18,185	...	34,825	98,422
DACCA DIVISION.																		
Dacca	76	Dacca ...	2,863	2,820	...	...	...	31,040	8,089	2,400	...	...	...	...	6,600	...	...	17,089
	77	Narayanganj	398	...	...	...	...	4,930	1,500	858	...	...	...	...	...	...	...	2,358
		Total	3,261	2,820	...	...	...	35,970	9,589	3,258	...	...	...	...	6,600	...	...	19,447
Mymensingh	78	Mymensingh	262	...	...	524	...	1,630	150	...	1,000	...	...	...	40	...	...	1,190
	79	Muktagacha	147	...	...	...	...	262	...	...	...	...	...	...	...	...	...	...
	80	Jamalpur	122	...	...	...	...	219	...	...	...	...	...	...	...	...	...	...
	81	Sherpur	218	...	...	...	...	247	298	...	...	...	...	...	...	...	...	298
	82	Kishorganj	226	...	...	...	..	495	...	...	...	...	...	...	...	...	...	...
	83	Bazitpur	21	...	...	...	...	21	...	...	...	...	...	...	...	...	...	...
	84	Netrakona	111	...	...	...	...	155	...	...	...	...	...	...	...	...	...	...
	85	Tangail ...	545	...	...	...	...	744	...	...	...	98	...	...	...	...	...	98
		Total	1,652	...	...	524	...	3,773	448	...	1,000	98	...	...	40	...	...	1,586
Faridpur	86	Faridpur ...	126	...	...	...	...	241	3,333	...	...	...	...	...	50	...	...	3,383
	87	Madaripur	83	...	..	...	...	4,142	...	...	...	...	...	...	...	...	...	...
		Total	209	...	...	...	...	4,383	3,333	...	...	...	...	...	50	...	...	3,383
Bakarganj	88	Barisal ...	162	...	...	...	...	5,468	...	...	...	5,250	...	...	58	...	...	5,308
	89	Nalchiti ...	20	...	...	...	...	20	600	...	200	334	...	...	...	...	...	1,134
	90	Jhalakati ...	100	...	...	...	...	1,182	500	...	150	...	...	...	...	...	150	800
	91	Pirojpur ...	108	...	...	...	...	939	2,500	...	160	...	...	...	...	...	...	2,660
	92	Patuakhali	35	...	...	...	...	119	500	...	...	...	...	...	...	...	...	500
		Total	423	...	...	...	...	7,728	4,100	...	510	5,584	...	...	58	...	150	10,402
		DIVISIONAL TOTAL	5,545	2,820	...	524	...	51,854	17,470	3,258	1,510	5,682	...	...	6,748	...	150	34,818

in the Bengal Presidency during the year ending 31st March 1916—concluded.

MISCELLANEOUS.			**Total income of the year, excluding opening balance.**	EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities, and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
29	522	551	**59,033**	...	...	...	...	50	1,131	9,153	10,334	69,367	69,581	1 14 1	2 8 2
4	155	159	**42,556**	2,837	...	...	...	...	2,409	1,013	6,259	48,815	52,199	1 4 7	1 9 5
593	16	609	**20,805**	...	...	...	...	...	1,924	472	2,396	23,201	40,858	1 11 0	2 1 9
4	51	55	**21,011**	...	...	...	...	...	674	64	738	21,749	23,987	1 7 5	1 10 11
...	81	81	**17,949**	...	...	...	...	...	2,021	2,274	4,295	22,244	37,749	2 3 11	2 13 7
...	11	11	**6,171**	...	...	...	...	...	...	30	30	6,201	6,907	1 7 8	1 10 2
...	31	31	**4,748**	...	...	...	...	...	1,004	5	1,009	5,757	6,593	0 8 7	0 12 8
8	27	35	**4,626**	...	...	...	...	...	1,271	148	1,419	6,045	6,622	1 1 8	1 11 10
...	7	7	**5,331**	...	...	...	...	...	341	31	372	5,703	6,143	0 14 1	1 1 3
638	901	1,539	**1,82,230**	2,837	...	...	...	50	10,775	13,190	26,852	2,09,082	2,50,639	1 7 11	1 14 4
78	646	724	**1,21,299**	...	...	...	...	175	11,163	19,227	30,565	1,51,864	2,08,816	2 13 4	4 10 2
...	84	84	**28,205**	...	...	...	...	50	3,846	...	3,896	32,101	34,186	1 6 8	2 3 7
...	199	199	**24,480**	...	...	...	...	...	878	...	878	25,358	31,120	1 11 6	1 15 9
...	52	52	**17,975**	...	...	...	...	...	2,128	1,730	3,858	21,833	26,839	0 15 0	1 9 2
...	31	31	**9,786**	...	...	...	...	...	286	...	286	10,072	14,986	0 12 1	0 12 9
...	1	1	**7,046**	...	...	...	...	...	...	186	186	7,232	7,528	0 8 4	0 13 7
78	1,013	1,091	**2,08,791**	...	...	...	...	225	18,301	21,143	39,669	2,48,460	3,23,475	1 10 5	2 8 0
67	375	442	**38,518**	...	...	...	...	...	2,270	1,290	3,560	42,078	74,591	3 8 1	4 5 2
...	37	37	**8,205**	...	...	...	...	...	330	158	488	8,693	9,468	0 13 11	1 0 3
...	118	118	**3,881**	...	...	...	...	...	593	...	593	4,474	4,644	0 11 8	0 14 9
67	530	597	**50,604**	...	...	...	...	...	3,193	1,448	4,641	55,245	88,703	1 15 2	2 6 2
...	600	600	**29,248**	...	...	...	...	...	...	912	912	30,160	42,008	1 15 4	2 4 0
...	39	39	**12,507**	...	...	...	...	...	970	707	1,677	14,184	40,616	0 12 11	1 2 4
40	3	43	**2,329**	...	...	...	...	...	...	69	69	2,398	2,614	0 6 8	0 7 0
40	642	682	**44,084**	...	...	...	...	...	970	1,688	2,658	46,742	85,238	1 4 0	1 8 2
7,007	12,312	19,319	**16,43,270**	59,037	...	...	...	315	50,033	90,915	2,00,300	18,43,570	24,06,940	1 13 2	2 2 8
8,478	2,616	11,094	**3,60,743**	...	...	...	...	180	18,255	10,207	28,642	3,89,415	4,98,231	2 12 3	3 5 4
76	1,012	1,088	**1,10,759**	...	...	...	...	20	321	10,123	10,464	1,21,223	2,32,482	3 9 7	3 15 6
8,554	3,628	12,182	**4,71,502**	...	...	...	...	200	18,606	20,330	39,136	5,10,638	7,30,713	2 14 11	3 7 5
836	879	1,715	**77,378**	...	...	...	...	...	3,095	1,160	4,255	81,633	94,648	3 9 5	3 14 5
...	400	400	**12,708**	...	...	...	...	...	921	1,227	2,148	14,856	15,661	1 11 7	1 15 0
...	44	44	**17,580**	...	...	...	...	...	350	1,295	1,645	19,225	24,371	0 12 6	0 13 4
...	18	18	**13,593**	...	...	...	...	...	270	101	371	13,964	14,737	0 13 0	0 13 11
392	59	451	**11,247**	...	...	...	...	...	...	48	48	11,295	12,383	0 8 11	0 9 11
...	53	53	**4,794**	...	...	...	...	...	550	...	550	5,344	5,510	0 6 9	0 7 0
...	131	131	**11,531**	...	...	...	...	...	...	156	156	11,687	13,917	1 7 6	1 9 7
215	84	299	**15,526**	...	...	...	...	...	245	455	700	16,226	45,472	0 13 5	0 15 2
1,443	1,668	3,111	**1,64,357**	...	...	...	...	...	5,431	4,442	9,873	1,74,230	2,26,699	1 4 10	1 6 9
914	679	1,593	**32,156**	...	...	...	...	...	530	333	863	33,019	40,127	2 0 3	2 7 2
...	344	344	**27,526**	...	...	...	...	...	...	...	...	27,526	29,246	1 2 9	1 7 1
914	1,023	1,937	**59,682**	...	...	...	...	...	530	333	863	60,545	69,373	1 8 3	1 13 7
282	623	905	**65,420**	...	13,000	...	...	...	685	2,426	16,111	81,531	95,172	2 5 9	2 14 6
...	14	14	**3,616**	...	...	...	...	...	...	...	...	3,616	5,384	1 3 8	1 13 7
248	76	324	**13,976**	...	...	...	...	...	1,073	281	1,354	15,330	19,192	1 12 9	2 5 4
...	154	154	**13,038**	...	...	...	...	...	...	...	...	13,038	14,717	0 11 4	1 1 5
...	66	66	**6,501**	...	...	...	...	...	...	...	...	6,501	7,334	0 14 3	1 0 9
530	933	1,463	**1,02,551**	...	13,000	...	...	...	1,758	2,707	17,465	1,20,016	1,41,799	1 10 8	2 1 9
11,441	7,252	18,693	**7,98,092**	...	13,000	...	...	200	26,325	27,812	67,337	8,65,429	11,68,584	2 0 9	2 6 5

(*a*) Revised figures.

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality	Balance in hand at the close of last year.	MUNICIPAL RATES AND — Octroi. (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
CHITTAGONG DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	93	Chittagong	2,09,740	...	...	...	...	...	...	...	...	...	...	52,767	5,724	1,191	3,265	...	...	23,242
	94	Cox's Bazar	1,080	...	...	...	...	...	...	...	...	...	...	702	...	...	2,543	...	...	1,066
		Total	2,10,820	...	...	...	...	...	...	...	...	...	...	53,469	5,724	1,191	5,808	...	...	24,308
Tippera	95	Comilla	3,505	...	...	...	...	...	...	...	...	...	...	3,253	1,887	465	1,900	...	...	11,910
	96	Brahmanbaria	3,575	...	...	...	...	...	...	...	...	...	...	7,246	65	78	...	...	...	4,641
	97	Chandpur	21,464	...	...	...	...	...	...	...	...	...	...	19,079	...	128	5,213	4,598	...	15,208
		Total	28,544	...	...	...	...	...	...	...	...	...	...	29,578	1,952	671	7,113	4,598	...	31,759
Noakhali	98	Noakhali	4,154	...	...	...	...	...	...	...	...	...	...	7,904	855	301	...	...	...	7,002
DIVISIONAL TOTAL			2,43,518	...	...	...	...	...	...	...	...	...	...	90,951	8,531	2,163	12,921	4,598	...	63,069
RAJSHAHI DIVISION.																				
Rajshahi	99	Rampur Boalia	2,189	...	...	...	...	...	...	...	...	...	...	20,383	9,070	221	1,091	...	...	11,377
	100	Nator	19,473	...	...	...	...	...	...	...	...	...	...	4,219	3 006	340	...	...	...	4,823
		Total	21,662	...	...	...	...	...	...	...	...	...	...	24,604	12,076	561	1,091	...	...	16,200
Dinajpur	101	Dinajpur	10,249	...	...	...	...	...	...	...	...	...	...	3,558	10,716	201	2,764	...	...	15,975
Jalpaiguri	102	Jalpaiguri	16,885	...	...	...	...	...	...	...	...	...	...	5,019	1,224	629	...	..	...	12,321
Rangpur	103	Rangpur	2,583	...	...	...	...	...	...	...	...	...	...	16,160	9,729	3,156	...	...	...	15,296
Bogra	104	Bogra	5,052	...	...	...	...	...	...	...	...	...	...	2,806	4,276	729	1,175	...	...	13,731
	105	Sherpur	2,252	...	...	...	...	...	...	...	...	...	...	...	2,089	...	75	...	...	2,877
		Total	7,304	...	...		...	...	...	...	...	...	...	2,806	6,365	729	1,250	...	...	16,608
Pabna	106	Pabna	7,588	...	...	...	...	...	...	...	...	...	...	2,773	2,627	179	1,756	...	...	11,978
	107	Serajganj	4,451	...	...	...	...	...	...	...	...	...	...	889	1,659	327	870	...	...	5,671
		Total	12,039	...	...	...	...	...	...	...	...	...	...	3,662	4 286	506	2,626	...	...	17,649
Malda	108	English Bazar	5,744	...	...	...	...	...	...	...	...	...	...	1,884	1,285	10	650	...	...	6,182
	109	Old Malda	1,963	...	...	...	...	...	...	...	...	...	...	278	1,466	...	138	...	...	...
	110	Nawabganj	15,393	...	...	...	...	...	...	...	...	...	...	118	3 347	...	...	...	...	1,312
		Total	23,100	...	...	...	...	...	...	...	...	...	...	2,280	6,098	10	788	...	...	7,500
Darjeeling	111	Darjeeling	1,30,553	...	...	...	...	...	...	...	...	...	...	66,162	1,578	898	...	30,036	24,429	29,727
	112	Kurseong	10,619	...	...	...	...	...	...	...	...	...	...	20,548	...	888	...	10,171	...	5,533
		Total	1,41,172	...	...	...	...	...	...	...	...	...	...	86,710	1,578	1,786	...	40,207	24,429	35,260
DIVISIONAL TOTAL			2,34,985	...	...	...	...	...	...	...	...	...	...	1,44,797	52,072	7,578	8,519	40,207	24,429	1,36,806
GRAND TOTAL			21,44,613	...	...	...	...	...	...	...	...	...	...	16,30,735	2,25,227	84,291	83,943	6,88,436	1,92,294	10,92,020
GRAND TOTAL FOR 1914-15			19,05,846	...	...	...	...	...	...	...	...	...	...	15,87,351	2,17,002	81,845	86,845	6,67,558	1,96,404	10,70,191

in the Bengal Presidency during the year ending 31st March 1916.

TAXES.					REALIZATIONS UNDER SPECIAL ACTS.								REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrims' tax, etc., in as many columns as may be necessary).							From other sources (to be specified in detail in as many columns as may be necessary).												Other fees (to be specified in detail in as many columns as may be necessary).		
Tax on persons.	Miscellaneous receipts and penalties.	Warrant fees and penalties.	Tax on arable lands.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	From burning-ghâts and burial-grounds.	Sale of night-soil, etc.	Other fees.
22	22 (*a*)	22(*b*)	22(*c*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	27	28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	642	...	...	86,831	816	755	78	...	804	...	...	2,453	1,085	83	1	14,000	...	1,880	...	...	...	...
1,960	19	...	...	6,290	183	...	3	...	...	...	...	186	...	17	...	...	...	738	...	...	...	...
1,960	661	...	...	93,121	999	755	81	...	804	...	...	2,639	1,085	100	1	14,000	...	2,618	...	...	...	...
12,087	32	...	...	31,534	606	202	14	...	...	8	...	830	60	53	...	...	...	48	...	...	...	...
3,527	47	...	...	15,604	144	...	6	...	60	...	...	210	233	280	...	...	...	...	...	...	...	...
...	48	...	...	44,274	34	...	...	...	...	...	...	34	61	...	...	...	...	...	...	...	...	...
15,614	127	...	...	91,412	784	202	20	...	60	8	...	1,074	354	333	...	...	...	48	...	...	...	...
...	...	15	...	16,077	228	...	7	...	...	...	...	235	69	...	...	...	...	66	...	...	...	...
17,574	788	15	...	2,00,610	2,011	957	108	...	864	8	...	3,948	1,508	433	1	14,000	...	2,732	...	...	...	...
398	24	...	...	42,564	1,450	1,901	45	603	153	...	...	4,152	58	1,704	273	...	...	24	...	55	...	20
1,847	44	...	...	14,279	506	714	31	...	...	...	...	1,251	56	28	18	...	...	...	...	...	...	75
2,245	68	...	...	56,843	1,956	2,615	76	603	153	...	...	5,403	114	1,732	291	...	...	24	...	55	...	95
16,411	526	...	...	50,151	1,241	100	20	550	353	...	...	2,264	242	43	251	3,133	...	230	...	...	...	...
11,111	100	...	...	30,404	698	...	45	...	...	...	...	743	...	...	...	...	...	709	...	...	...	...
...	...	236	899	45,476	722	332	37	...	...	10	...	1,101	404	5	3	...	...	38	...	...	...	...
7,587	...	60	...	30,364	484	73	9	...	...	...	...	566	106	21	...	2,480	...	...	...	...	...	...
3,610	11	...	...	8,662	330	...	3	75	...	...	...	408	5	14	...	122	...	40	...	...	...	...
11,197	11	60	...	39,026	814	73	12	75	...	...	...	974	111	35	...	2,602	...	40	...	...	...	...
11,144	133	...	...	30,590	674	114	12	...	...	...	...	800	44	325	...	...	...	...	...	...	...	...
11,920	119	...	...	21,455	173	...	15	...	...	...	...	188	214	156	...	...	..	1,663	...	...	...	...
23,064	252	...	...	52,045	847	114	27	...	...	...	...	988	258	481	...	...	...	1,663	...	...	...	...
8,566	...	23	...	18,600	949	...	4	...	76	...	...	1,029	558	...	1	2	...	2,300	...	...	...	1
2,420	...	...	...	4,302	402	...	8	...	96	...	...	506	...	...	...	...	...	...	...	...	...	...
4,255	37	...	...	9,075	915	...	...	...	...	...	...	915	...	...	...	...	...	...	...	...	...	...
15,241	37	23	...	31,977	2,266	...	12	...	172	...	...	2,450	558	...	1	2	...	2,300	...	...	...	1
...	11	...	...	1,52,841	75	...	25	...	44	...	2	146	70,368	303	401	...	...	11,940	...	...	...	57,342
...	...	...	...	37,140	20	...	...	...	...	...	...	20	...	...	...	...	441	221	...	...	...	...
...	11	...	...	1,89,981	95	...	25	...	44	...	2	166	70,368	303	401	...	441	12,161	...	...	...	57,342
79,269	1,005	319	899	4,95,903	8,639	3,234	254	1,228	722	10	2	14,089	72,055	2,599	947	5,737	441	17,165	...	55	...	57,438
3,98,078	14,402	334	899	44,10,659	41,196	14,122	1,519	45,076	7,032	150	146	1,09,241	1,19,337	17,051	29,845	58,796	19,063	50,229	125	24,076	1,012	92,790
3,93,209	1,796	...	...	43,12,201	43,999	16,326	1,723	43,084	6,171	22	286	1,11,611	1,03,641	23,739	29,033	47,969	6,590	59,472	7,119	24,696	2,643	90,362

FORM NO. II.—*Statement showing the income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES.)									
				Interest of Investments.					From Government.			From local funds.			From other sources.			
			Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	93	Chittagong ...	1,116	...	...	...	...	18,165	10,200	2,327	...	...	...	...	...	137	...	12,664
	94	Cox's Bazar ...	4	...	...	...	...	759	...	...	...	...	...	...	...	...	...	...
		Total ...	1,120	...	...	...	...	18,924	10,200	2,327	...	...	...	...	...	137	...	12,664
Tippera ...	95	Comilla	351	...	...	...	...	512	...	...	...	...	...	...	85	1	...	86
	96	Brahmanbaria ...	14	...	...	...	...	527	...	...	...	...	...	...	...	...	...	...
	97	Chandpur ...	156	...	...	...	...	217	696	...	...	45	...	...	750	...	...	1,491
		Total ...	521	...	...	...	...	1,256	696	...	...	45	...	...	835	1	...	1,577
Noakhali ...	98	Noakhali ...	106	...	...	...	...	241	500	...	...	...	...	...	...	...	...	500
DIVISIONAL TOTAL ...			1,747	...	...	...	...	20,421	11,396	2,327	...	45	...	...	835	138	..	14,741
RAJSHAHI DIVISION.																		
Rajshahi ...	99	Rampur Boalia ...	673	...	...	...	...	2,807	...	...	...	...	...	...	...	...	...	...
	100	Nator	452	...	...	...	...	629	...	450	...	...	...	...	...	...	...	450
		Total ...	1,125	...	...	...	...	3,436	...	450	...	...	...	...	...	...	...	450
Dinajpur ...	101	Dinajpur	260	...	...	...	...	4,159	...	...	...	...	...	...	140	...	...	140
Jalpaiguri ...	102	Jalpaiguri ...	115	...	...	...	...	824	...	...	...	...	...	...	...	...	...	...
Rangpur ...	103	Rangpur	331	...	...	...	...	781	...	...	...	...	...	...	100	...	...	100
Bogra ...	104	Bogra	123	...	...	105	...	2,835	...	...	...	...	...	...	...	...	...	...
	105	Sherpur	109	...	...	...	...	290	...	...	...	...	...	...	...	...	...	...
		Total ...	232	...	...	105	...	3,125	...	...	...	...	...	...	...	...	...	...
Pabna ...	106	Pabna	401	...	...	...	...	770	...	...	...	...	...	...	...	...	...	...
	107	Serajganj	253	...	...	...	...	2,286	...	...	...	...	...	...	150	...	...	150
		Total ...	654	...	...	...	...	3,056	...	...	...	...	...	...	150	...	...	150
Malda ...	108	English Bazar ...	209	...	...	...	...	3,071	...	...	...	...	...	...	...	...	...	...
	109	Old Malda ...	24	...	...	...	...	24	...	...	...	...	...	...	...	...	...	...
	110	Nawabganj ...	20	...	...	...	...	20	...	...	...	...	...	...	...	...	...	...
		Total ...	253	...	...	...	...	3,115	...	...	...	...	...	...	...	...	...	...
Darjeeling ...	111	Darjeeling ...	465	...	...	...	...	1,40,819	4,663	...	...	340	...	...	...	...	...	5,903
	112	Kurseong ...	151	...	...	...	...	813	...	...	190	...	...	900	200	...	1,776	3,066
		Total ...	616	...	...	...	...	1,41,632	4,663	...	190	340	...	900	200	...	1,776	8,069
DIVISIONAL TOTAL ...			3,586	...	...	105	...	1,60,128	4,663	450	190	340	...	900	590	...	1,776	8,909
GRAND TOTAL ...			40,879	21,967	2,411	9,699	...	4,87,279	85,833	31,194	16,782	9,759	...	38,517	60,943	434	46,720	2,90,182
GRAND TOTAL FOR 1914-15 ...			42,487	22,677	1,900	9,922	...	4,72,260	3,52,914	25,546	86,251	22,322	4,372	44,100	57,401	347	45,185	6,38,438

in the Bengal Presidency during the year ending 31st March 1916—concluded.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	**Total income of the year, excluding opening balance.**	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.
					From Government.	Raised in the open market.		Permanent.	Other.						
52	53	54	**55**	56	57	58	59	60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	**Rs.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
636	2,221	2,857	**1,22,970**	...	60,000	...	...	...	24,286	1,691	85,977	2,08,947	4,18,687	3 0 10	4 6 0
...	38	38	**7,273**	...	...	...	...	50	2,148	85	2,283	9,556	10,636	1 6 11	1 10 6
636	2,259	2,895	**1,30,243**	...	60,000	...	...	50	26,434	1,776	88,260	2,18,503	4,29,323	2 13 5	4 0 11
118	382	500	**33,462**	...	...	...	...	...	1,471	60	1,531	34,993	38,498	1 6 2	1 7 7
...	4,306	4,306	**20,647**	...	...	...	...	...	868	...	868	21,515	25,090	0 11 2	0 14 9
...	1,767	1,767	**47,783**	...	...	...	...	50	3,941	1,021	5,012	52,795	74,259	3 7 8	3 12 1
118	6,455	6,573	**1,01,892**	...	...	...	...	50	6,280	1,081	7,411	1,09,303	1,37,847	1 9 4	1 12 3
...	73	73	**17,126**	...	...	...	...	50	275	33	358	17,484	21,638	2 4 8	2 7 1
754	8,787	9,581	**2,49,261**	...	60,000	...	...	150	32,989	2,890	96,029	3,45,290	5,88,808	2 0 11	2 9 5
184	380	564	**50,087**	...	...	...	...	...	4,374	...	4,374	54,461	56,650	1 13 1	2 2 3
...	191	191	**16,800**	...	...	...	...	...	850	2	852	17,652	37,125	1 11 8	2 0 7
184	571	755	**66,887**	...	...	...	...	...	5,224	2	5,226	72,113	93,775	1 12 9	2 1 10
861	750	1,611	**58,325**	...	...	...	...	...	4,460	1,853	6,313	64,638	74,878	3 2 4	3 10 6
...	791	791	**32,762**	...	...	...	...	...	300	103	403	33,165	50,050	2 10 4	2 13 8
...	147	147	**47,605**	...	...	...	...	...	5,868	378	6,246	53,851	56,454	2 12 3	2 14 4
107	200	307	**34,072**	...	...	...	...	...	1,685	4,441	6,126	40,198	45,250	3 5 4	3 11 10
...	145	145	**9,505**	...	...	...	...	...	130	11	141	9,646	11,898	2 1 11	2 5 2
107	345	452	**43,577**	...	...	...	...	...	1,815	4,452	6,267	49,844	57,148	2 15 4	3 4 10
...	335	335	**32,495**	...	...	...	...	...	1,250	...	1,250	33,745	41,333	1 9 5	1 11 0
...	1,616	1,616	**25,695**	...	...	...	...	...	300	354	654	26,349	30,800	0 13 10	1 0 7
...	1,951	1,951	**58,190**	...	...	...	...	...	1,550	354	1,904	60,094	72,133	1 2 11	1 5 2
72	49	121	**22,821**	...	...	...	...	...	1,157	...	1,157	23,978	29,722	1 4 9	1 9 6
40	14	54	**4,886**	...	...	...	...	...	...	...	...	4,886	6,849	1 2 4	1 4 10
...	302	302	**10,312**	...	...	...	...	...	699	486	1,185	11,497	26,890	0 12 2	0 13 10
112	365	477	**38,019**	...	...	...	...	...	1,856	486	2,342	40,361	63,461	1 1 0	1 4 3
9,808	1,467	11,275	**3,10,084**	...	...	...	...	...	21,526	1,122	22,648	3,32,732	4,63,285	8 0 8	16 5 1
113	102	215	**41,254**	...	...	...	...	...	5,295	3,791	9,086	50,340	60,959	6 10 7	7 6 5
9,921	1,569	11,490	**3,51,338**	...	...	...	...	...	26,821	4,913	31,734	3,83,072	5,24,244	7 11 8	14 4 8
11,185	6,489	17,674	**6,96,703**	...	...	...	...	...	47,894	12,541	60,435	7,57,138	9,92,123	2 10 4	3 11 6
35,865	73,090	1,08,955	**54,06,316**	59,050	1,78,000	2,000	...	1,246	2,26,952	2,96,232	7,63,480	61,69,796	82,94,348	2 3 10	2 11 11
42,184	51,146	93,330	**56,27,830**	8,02,901	5,82,000	...	...	1,005	2,56,826	1,88,433	18,31,165	74,58,995	93,64,841	2 6 10	3 2 8

FORM No. III.

STATEMENT SHOWING THE EXPENDITURE

OF THE

MUNICIPALITIES IN THE BENGAL PRESIDENCY

DURING

1915-16.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
																Water-supply.		Drainage.	
			General Administration—Office Establishment, Inspection, Honorary Magistrate's Establishment, etc.	Collection of taxes including Bonded Warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan ...	4,069	5,702	...	...	...	66	...	9,837	249	7,278	...	23	7,550	8,928	22,208	25,547	3,069
	2	Kalna	580	1,438	...	...	4	...	...	2,022	12	828	...	55	895	...	166	...	802
	3	Katwa	415	695	...	...	8	...	...	1,118	9	629	...	...	638	...	335	26,922	531
	4	Dainhat ...	338	315	...	...	...	...	...	653	...	227	...	...	227	...	...	...	239
	5	Raniganj ...	562	906	...	...	...	...	...	1,468	...	1,264	...	26	1,290	...	502	...	2,664
	6	Asansol	1,007	1,852	...	28	24	...	...	2,911	...	3,406	...	10	3,416	60	790	5,012	1,285
		Total ...	6,971	10,908	...	28	36	66	...	18,009	270	13,632	...	114	14,016	8,988	24,001	57,481	8,590
Birbhum ..	7	Suri	822	872	...	...	...	...	...	1,694	1	984	...	11	996	...	247	...	564
Bankura	8	Bankura ...	1,067	1,331	...	...	...	...	...	2,398	6	1,489	...	24	1,519	23,507	184	5,806	2,464
	9	Vishnupur ...	656	577	...	...	...	...	...	1,233	3	699	...	15	717	...	594	...	71
	10	Sonamukhi ...	541	464	...	...	...	...	...	1,005	2	506	...	14	522	...	1,115	...	40
		Total ...	2,264	2,372	...	...	...	...	...	4,636	11	2,694	...	53	2,758	23,507	1,893	5,806	2,575
Midnapore	11	Midnapore ...	1,855	3,873	...	205	...	...	...	5,933	30	3,385	...	10	3,425	...	3,051	...	4,838
	12	Tamluk ...	533	594	...	...	...	...	...	1,127	20	540	...	4	564	...	363	...	346
	13	Ghatal	318	651	20	...	...	...	...	989	...	457	...	7	464	...	303	...	45
	14	Chandrakona ...	350	413	...	...	...	...	...	763	...	474	...	2	476	...	126	...	397
	15	Ramjibanpur ...	256	413	...	...	...	...	...	669	...	352	...	...	352	...	...	...	232
	16	Khirpai	212	388	...	...	...	...	...	600	...	183	...	...	183	...	831	...	...
	17	Kharar	246	394	...	...	...	...	...	640	...	264	...	...	264	...	1,817	...	196
		Total ...	3,770	6,726	20	205	...	...	...	10,721	50	5,655	...	23	5,728	...	6,494	...	6,054
Hooghly	18	Hooghly-Chinsura	2,306	3,075	...	400	...	...	...	5,781	...	5,675	...	6	5,681	24,452	10,411	...	4,131
	19	Serampore* ...	1,473	1,754	241	...	...	...	...	3,468	...	1,989	...	17	2,006	5,226	5,875	1,135	5,844
	19a	Ditto † ...	1,228	1,382	129	...	...	...	...	2,739	...	1,664	...	6	1,670	10,839	5,965	426	4,494
	20	Rishra-Konnagore.†	464	355	...	...	...	...	...	819	...	555	...	...	565	...	...	35	1,292
	21	Uttarpara ...	936	1,279	...	178	...	...	...	2,393	...	1,152	..	4	1,156	2,936	23	...	840
	22	Baidyabati ...	1,005	2,488	...	253	...	...	...	3,746	115	2,278	...	...	2,393	...	200	...	2,584
	23	Bhadreswar ...	1,075	1,541	...	923	...	...	...	3,539	...	1,339	...	...	1,339	...	...	16,648	...
	24	Kotrung ...	460	626	...	86	...	...	...	1,172	...	1,277	...	...	1,277	...	351	...	44
	25	Bansberia ...	413	456	...	...	15	...	...	884	...	345	...	...	345	...	...	...	415
	26	Arambagh ...	416	436	...	...	...	...	...	852	...	495	...	5	500	...	143	...	100
		Total ...	9,776	13,392	370	1,840	15	...	...	25,393	115	16,769	...	38	16,922	43,453	22,968	18,244	19,744
Howrah ...	27	Howrah	38,019	48,638	...	43,766	3,141	495	...	1,32,059	27,009	99,409	...	315	1,26,733	1,93,373	80,692	30,968	24,435
	28	Bally	2,331	3,404	...	...	...	...	...	5,735	...	3,598	...	33	3,631	...	1,186	35	3,078
		Total ...	38,350	52,042	...	43,766	3,141	495	...	1,37,794	27,009	1,03,007	...	348	1,30,364	1,93,373	81,878	31,003	27,513
		Divisional Total ...	61,953	86,312	390	45,839	3,192	561	...	1,98,247	27,466	1,42,741	...	587	1,70,784	2,69,321	1,37,481	1,12,534	65,040
PRESIDENCY DIVISION.																			
24-Parganas.	29	Cossipore-Chitpur	12,965	9,625	...	978	50	...	...	23,618	37,067	32,790	...	12	69,869	4,526	54,289	1,939	13,334
	30	Maniktala ...	4,594	7,980	...	...	241	...	...	12,815	3,684	12,326	...	64	16,074	...	35,553	...	4,869
	31	Baranagar ...	2,290	2,321	...	20	...	...	...	4,631	...	5,862	...	14	5,876	...	1,196	1,610	2,034
	32	Kamarhati ...	1,365	1,346	...	262	...	...	...	2,973	...	2,042	...	15	2,057	...	...	...	978
	33	South Suburban	1,071	3,125	...	...	...	...	...	4,196	...	1,326	...	...	1,326	554	2,678	...	643
	34	Tolliganj ...	1,136	2,213	...	...	...	...	...	3,349	...	1,763	...	...	1,763	...	3,746	...	2,869
	35	Garden Reach ...	3,479	3,221	...	90	...	...	...	6,790	6,138	3,849	...	68	10,055	1,331	16,766	3,980	3,590
	36	Rajpur ...	621	688	...	...	...	...	...	1,309	...	818	...	8	826	...	2	...	173
	37	Baruipur ...	463	469	...	...	...	...	...	932	...	298	...	...	298	...	43	3,560	392
	38	Jainagar ...	442	326	...	...	...	...	...	768	...	804	...	3	807	...	...	...	328
	39	South Dum Dum	679	1,397	...	...	...	...	...	2,076	...	991	...	...	991	...	1,978	...	594
	40	North Dum Dum	439	830	...	...	...	...	...	1,269	...	303	...	...	303	...	...	...	122
	41	South Barrackpore.	781	584	...	...	...	...	...	1,365	...	...	...	1	1	...	...	...	941
	42	Panihati ...	712	684	...	...	...	...	...	1,396	...	78	...	2	80	...	...	...	1,417
	43	Titagarh ...	3,249	1,099	...	...	...	...	...	4,348	...	891	...	10	901	366	...	...	2,893
	44	North Barrackpore.	580	889	...	...	...	...	...	1,449	...	...	...	...	...	...	...	...	80
	45	Garulia ...	1,657	724	...	...	...	...	...	2,381	...	376	...	1	377	...	...	886	416
	46	Barasat ...	404	1,061	...	...	...	...	...	1,465	...	430	...	...	430	...	339	...	797
	47	Naihati ...	890	1,121	...	...	...	...	...	2,011	4	1,276	...	1	1,281	...	56	117	220
	48	Halisahar ...	614	1,205	...	...	...	...	...	1,819	...	1,192	..	...	1,192	...	216	...	55
	49	Bhatpara ...	1,496	1,676	...	.	...	...	...	3,112	...	2,123	...	112	2,240	...	459	10,207	1,334
	50	Gobordanga ...	316	412	...	...	...	...	...	728	...	127	...	...	127	...	206	...	144
	51	Basirhat ...	700	796	...	...	1	...	...	1,497	...	299	...	2	301	...	150	...	250
	52	Baduria ...	426	504	...	...	...	...	...	930	...	423	...	2	125	...	300	...	219
	53	Taki ...	316	193	...	...	...	...	...	509	...	36	...	2	38	...	31	...	123
	4	Budge-Budge ...	1,744	2,048	...	...	40	...	...	3,832	...	4,259	...	...	4,259	...	2,361	...	...
		Total ...	43,429	46,517	...	1,350	332	...	...	91,628	46,893	74,387	...	317	1,21,597	6,777	1,20,369	22,299	38,815

* Up to 30th September 1915.
† From 1st October 1915 to 31st March 1916.

in the Bengal Presidency during the year ending 31st March 1916.

HEALTH AND CONVENIENCE.

Conservancy (including road cleaning and watering) latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and Dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák Bungalows and *Serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
												Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,053	1,312	9,250	...	301	457	24	15	...	...	318	158	2,565	1,929	24,324	107	1,42,565
6,415	200	21	...	126	427	...	17	...	26	...	26	382	947	4,156	19	13,730
4,838	...	2,369	35	83	4	...	3	...	...	...	24	180	117	2,869	...	38,300
1,905	...	764	...	73	3	...	...	...	...	...	24	180	330	536	...	4,060
5,700	...	2,632	...	155	221	...	17	...	...	...	36	289	50	3,341	...	15,652
21,612	...	8,805	314	136	...	2,012	...	...	...	...	...	716	...	2,995	...	43,737
82,523	1,512	23,841	349	880	1,162	2,036	52	...	26	318	268	4,312	3,373	38,211	126	2,58,049
8,285	78	5,576	...	123	110	5	...	...	...	...	...	360	...	1,000	...	16,348
8,107	275	10,370	...	146	314	1,034	16	28	...	...	36	432	26	5,164	26	57,936
6,337	773	1,747	...	207	30	256	...	...	...	2	...	192	15	1,876	13	12,113
2,360	587	2,933	...	141	96	...	...	...	...	...	...	...	105	464	...	7,841
16,804	1,635	15,050	...	494	440	1,290	16	28	...	2	36	624	146	7,504	39	27,889
24,838	...	19,606	..	343	1,324	293	227	...	...	...	36	288	161	6,902	...	61,907
4,564	...	2,800	...	83	12	308	...	...	...	...	...	252	128	1,334	4	10,194
2,602	...	8,887	...	147	202	...	17	...	...	...	...	...	100	2,605	...	14,908
868	...	1,829	...	126	13	...	260	...	...	...	24	...	31	576	...	4,490
683	...	1,502	...	42	3	...	...	...	...	...	24	72	600	341	5	3,504
421	...	1,599	...	11	...	...	...	...	...	2	24	90	49	450	...	3,480
1,473	...	2,832	...	48	12	...	...	...	...	...	...	158	108	1,790	24	8,456
35,449	...	39,055	...	800	1,566	601	444	...	2	...	108	858	1,177	13,998	33	1,06,639
29,683	...	1,863	...	283	23	...	5	...	...	950	24	756	49	7,231	411	80,277
16,944	400	3,955	...	157	33	229	22	...	...	143	150	215	...	3,350	...	43,778
11,623	420	5,433	...	84	10	149	11	...	...	291	96	191	...	5,654	...	45,686
5,187	205	...	...	52	7	...	4	...	...	84	50	69	210	2,049	...	9,214
7,106	...	600	...	77	32	...	30	...	...	99	36	324	...	2,371	8	14,482
11,928	345	1,160	...	171	...	...	2	...	14	100	180	564	...	3,392	...	20,638
15,976	...	4,985	...	157	338	...	9	...	...	155	33	377	250	10,369	12	49,349
4,474	...	...	...	51	12	...	3	...	200	44	37	...	...	394	6	5,616
1,639	...	...	...	49	4	...	...	...	...	...	...	583	670	1,834	...	5,194
2,539	...	3,217	...	71	104	...	...	...	...	...	12	351	23	524	...	7,034
1,07,097	1,370	21,213	...	1,152	618	378	86	...	214	1,866	618	3,530	1,202	37,158	437	2,81,348
2,67,293	11,540	16,495	4,011	2,206	4,904	9,181	392	...	388	1,869	5,057	23,960	1,436	99,173	400	7,77,772
17,158	...	2,676	...	159	43	...	45	...	150	...	95	680	500	8,595	497	34,897
2,84,451	11,540	19,171	4,011	2,365	4,947	9,181	436	...	538	1,869	5,152	24,640	1,936	1,07,768	897	8,12,669
5,34,609	16,135	1,23,906	4,360	5,814	8,843	13,491	1,034	28	780	4,055	6,182	34,324	7,834	2,05,639	1,532	15,52,742
89,302	4,915	11,412	...	869	4,825	...	75	...	...	49	...	5,188	15,000	31,028	109	2,36,860
52,909	3,538	5,775	291	679	...	...	...	...	...	...	294	1,720	...	20,238	839	1,26,705
29,540	2,519	976	50	195	549	...	133	...	...	45	79	922	...	6,195	8	46,051
10,748	...	...	...	158	...	239	3	...	...	...	60	260	18	5,084	103	17,748
8,691	...	2,782	...	471	36	...	...	...	...	...	60	3,802	...	12,587	62	32,367
9,566	...	24	...	271	...	168	...	...	...	...	115	2,474	...	5,148	49	24,430
34,114	3,311	1,768	117	912	25	...	...	...	...	...	275	3,665	1,032	18,792	379	89,957
3,785	...	1,303	...	72	8	...	...	...	...	...	36	...	118	2,579	...	8,076
2,594	...	1,611	...	92	60	...	3	...	...	...	42	...	...	877	6	9,280
2,917	...	1,430	...	66	1	...	...	...	...	...	48	188	113	922	24	5,136
1,529	...	1,311	...	110	2	...	...	...	...	...	60	121	...	3,644	3	12,362
957	...	1,007	...	38	1	...	2	...	...	...	24	253	16	1,922	7	4,349
5,041	...	847	10	98	...	...	8	...	...	...	32	1,168	...	3,469	14	11,628
4,552	636	1,718	...	87	156	...	24	...	...	...	...	120	71	2,386	...	11,166
30,165	690	520	46	312	...	...	17	...	...	...	181	1,442	5,307	3,909	...	45,848
6,440	600	1,124	...	72	21	48	30	...	...	...	60	...	...	3,189	...	11,664
6,757	400	1,462	...	81	3	...	...	...	25	...	36	383	...	1,121	...	11,570
3,306	...	3,423	...	86	...	964	...	...	...	...	69	...	100	2,426	16	11,526
9,394	...	1,117	...	155	78	...	6	...	...	...	36	...	...	5,214	...	16,393
5,173	660	961	...	125	35	14	21	...	...	...	...	...	30	1,570	5	8,885
21,247	825	1,354	...	292	152	...	59	...	...	...	48	...	1,320	6,798	83	44,176
598	...	...	...	73	...	...	6	...	...	...	24	...	25	1,388	...	2,464
1,824	602	2,052	...	185	15	...	...	...	25	...	...	...	73	2,059	12	7,247
589	...	1,149	...	82	...	...	...	...	...	...	12	156	28	680	...	3,215
103	...	320	...	42	...	...	10	...	...	...	36	...	69	1,309	...	2,043
13,908	...	4,957	...	195	328	...	...	...	147	...	...	846	12	9,641	77	32,472
3,57,869	18,695	50,404	514	5,817	6,295	1,433	397	...	197	94	1,627	22,708	23,332	1,54,170	1,796	8,33,598

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.											
								Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).							
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Burning ghat charges.	Election charges.	Total.	Total.
			38	39	40	41	42	43	44	45	46	47	47(*a*)	47(*b*)	47(*c*)	47(*d*)	47(*e*)	48	49
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
Burdwan	1	Burdwan ...	21,993	879	...	22,872	...	159	324	...	850	977	397	607	2,428	...	...	4,409	5,742
	2	Kalna ...	311	...	60	371	...	...	...	...	...	295	65	61	1,033	...	...	1,454	1,454
	3	Katwa ...	...	416	...	416	...	600	552	...	...	181	7	32	71	...	...	291	1,443
	4	Dainhat ...	...	355	...	355	...	...	...	...	...	82	1	18	36	...	...	137	137
	5	Raniganj ...	...	1,148	69	1,217	...	...	...	...	...	266	100	43	153	...	...	562	562
	6	Asansol ...	...	975	...	975	50	...	...	...	...	299	491	166	259	...	...	1,205	1,205
		Total ...	22,304	3,773	129	26,206	50	759	876	...	850	2,100	1,061	917	3,980	...	...	8,058	10,543
Birbhum ...	7	Suri ...	...	617	55	672	...	...	...	...	4	39	50	59	256	...	...	404	408
Bankura	8	Bankura ...	...	745	...	745	...	350	872	...	109	200	88	64	256	...	...	608	1,939
	9	Vishnupur ...	...	819	109	928	...	...	...	...	...	200	45	36	78	...	...	359	359
	10	Sonamukhi ...	...	775	...	775	...	...	...	...	...	112	140	19	264	...	...	535	535
		Total ...	...	2,339	109	2,448	...	350	872	...	109	512	273	119	598	...	...	1,502	2,833
Midnapore	11	Midnapore ...	46,697	1,271	36	48,004	...	...	...	...	417	561	485	771	902	..	...	2,719	3,136
	12	Tamluk ...	...	436	...	436	...	...	...	...	...	172	62	19	15	...	...	268	268
	13	Ghatal ...	...	772	...	772	...	...	...	...	...	146	16	17	42	...	...	221	221
	14	Chandrakona ...	...	606	50	656	...	...	...	...	...	150	5	5	15	...	...	175	175
	15	Ramjibanpur ...	...	458	...	458	...	...	...	...	...	100	41	14	1	...	...	156	156
	16	Khirpai ...	...	240	12	252	...	...	...	...	..	54	...	10	8	...	...	72	72
	17	Kharar ...	...	228	...	228	...	...	57	...	...	56	332	18	202	...	...	608	665
		Total ...	46,697	4,011	98	50,806	...	...	57	...	417	1,239	941	854	1,185	...	...	4,219	4,693
Hooghly...	18	Hooghly-Chinsura	...	1,214	60	1,274	...	...	7,430	...	...	869	788	171	680	...	...	2,508	9,938
	19	Serampore ...	360	1,244	50	1,654	...	...	744	...	...	395	136	135	3,055	...	...	3,721	4,465
	19*a*	Ditto ...	240	852	...	1,092	30	...	729	...	...	103	136	108	271	...	...	618	1,047
	20	Rishra-Konnagore.	188	602	...	790	...	...	...	...	...	138	1	28	...	...	...	167	167
	21	Uttarpara ...	...	458	46	504	...	...	...	...	...	231	12	79	150	...	...	472	472
	22	Baidyabati ...	...	1,532	...	1,532	...	...	...	...	860	217	31	128	204	...	...	580	1,440
	23	Bhadreswar ...	...	1,177	70	1,247	...	...	...	...	...	410	261	111	165	...	...	947	947
	24	Kotrung ...	...	366	...	366	...	...	...	...	...	177	997	23	100	...	...	1,297	1,297
	25	Bansberia ...	115	224	...	339	...	...	10	...	...	257	51	25	543	...	...	876	886
	26	Arambagh ...	242	395	...	637	...	...	...	...	...	133	55	32	21	...	...	241	241
		Total ...	1,145	8,064	226	9,435	30	...	8,913	...	860	2,930	2,468	840	5,189	...	...	11,427	21,200
Howrah	27	Howrah ...	...	11,746	1,524	13,270	7,678	...	97,658	...	1,432	13,016	5,891	3,404	27,708	...	..	50,019	1,49,109
	28	Bally ...	...	1,996	295	2,291	25	...	...	...	77	462	483	112	170	...	...	1,227	1,304
		Total ...	...	13,742	1,819	15,561	7,703	...	97,658	...	1,509	13,478	6,374	3,516	27,878	...	...	51,240	1,50,413
		Divisional Total ...	70,146	32,546	2,436	1,05,128	7,783	1,109	1,08,376	...	3,749	20,293	11,167	6,305	39,086	...	...	76,856	1,90,090
PRESIDENCY DIVISION.																			
24-Parganas.	29	Cossipore-Chitpore	...	6,469	...	6,469	...	...	1,714	...	129	1,205	929	937	1,404	...	...	4,475.	6,318
	30	Maniktala ...	725	6,997	...	7,722	300	...	3,224	...	3,620	1,701	201	318	86	...	...	2,306	9,150
	31	Baranagar ...	...	996	25	1,021	...	...	1,256	...	199	686	152	219	442	...	...	1,499	2,954
	32	Kamarhati ...	92	495	135	722	...	...	...	...	579	216	28	100	758	...	...	1,102	1,681
	33	South Suburban	152	790	108	1,090	...	...	522		...	600	217	113	741	...	...	1,671	2,193
	34	Tollygani ...	380	747	...	1,127	...	...	466		53	503	377	119	322	...	...	1,321	1,840
	35	Garden Reach ...	...	1,971	...	1,971	20	...	...	...	...	667	562	345	602	...	...	2,176	2,176
	36	Rajpur ...	.	270	...	270	...	...	...	...	...	151	89	36	18	...	...	294	294
	37	Baruipur ...	...	224	...	224	...	...	478	...	...	74	132	44	83	...	...	333	811
	38	Jainagar ...	396	250	...	646	...	...	...	...	...	95	122	16	81	...	...	314	314
	39	South Dum Dum	...	432	...	432	...	...	...	...	...	160	351	84	67	...	...	662	662
	40	North Dum Dum	...	260	...	260	...	...	...	...	...	80	1	48	10	...	...	137	137
	41	South Barrackpore.	...	279	...	279	...	...	...	...	208	110	61	39	88	...	...	298	506
	42	Panihati ...	...	444	...	444	...	...	25	...	...	100	36	27	93	...	...	256	281
	43	Titagarh ...	...	1,020	...	1,020	...	...	1,795	...	...	160	323	102	45	...	...	630	2,425
	44	North Barrackpore.	...	587	...	587	...	...	...	...	...	117	158	67	350	...	...	692	692
	45	Garulia	...	326	...	326	...	...	945	...	139	190	143	58	91	...	...	482	1,566
	46	Barasat	...	417	...	417	...	...	421	...	4	150	57	24	274	...	...	505	930
	47	Naihati	...	688	...	688	...	...	162	...	...	269	39	64	168	...	...	540	702
	48	Halisahar ...	...	403	...	403	...	...	...	...	...	133	21	42	94	...	...	290	290
	49	Bhatpara ...	...	947	...	947	...	...	2,125	...	...	255	325	110	43	...	...	733	2,858
	50	Gobordanga ...	...	144	...	144	...	...	...	...	...	88	12	12	336	...	...	448	448
	51	Basirhat ...	...	588	...	588	...	...	174	...	...	150	55	17	101	...	...	323	497
	52	Baduria ...	...	222	...	222	...	...	...	...	...	55	77	18	253	...	...	408	408
	53	Taki	...	114	...	114	...	...	...	...	...	55	195	7	20	...	...	277	277
	54	Budge-Budge ...	240	1,321	180	1,741	10	...	569	...	9	502	322	115	1,635	...	...	2,574	3,152
		Total ...	2,025	27,401	448	29,874	330	...	13,876	...	4,940	8,472	4,985	3,079	8,210	...	...	24,746	43,562

* No figures in these columns have been shown in view of the † *Vide* footnote to column 65 of Form II.

in the Bengal Presidency during the year ending 31st March 1916—continued.

Total expenditure.	EXTRAORDINARY AND DEBT.								Total disbursements.	BALANCE.			Grand total.
	Investments.		Payment to sinking fund.	Repayment of loans.	Advances.								
	In Securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.	
50	51	52	53	54	55	56	57	58	59	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,88,566	...	...	1,100	...	200	9,637	2,433	13,375	2,01,941	4,272	12,617	16,889	2,18,830
18,472	...	...	...	...	...	509	300	809	19,341	...	4,857	4,857	24,198
41,915	...	...	...	248	...	6,050	1,030	7,328	49,243	...	18,400	18,400	67,643
5,432	...	...	...	...	...	350	223	573	6,005	...	536	536	6,541
20,194	...	126	...	...	100	145	333	704	20,898	...	3,862	3,862	24,760
52,294	...	...	...	...	...	4,000	667	4,667	56,961	701	10,767	11,468	68,429
3,26,873	...	126	1,100	248	300	20,691	5,051	27,516	3,54,389	4,973	51,039	56,012	4,10,401
20,118	...	...	...	...	...	1,412	1,128	2,540	22,658	578	31,774	32,352	55,010
64,536	...	...	...	1,227	110	4,551	912	6,800	71,336	409	27,848	28,257	99,593
15,350	...	13	...	...	...	1,840	1,465	3,318	18,668	50	4,004	4,054	22,722
10,678	...	...	...	...	...	620	79	699	11,377	...	454	454	11,831
90,564	...	13	...	1,227	110	7,011	2,456	10,817	1,01,381	459	32,306	32,765	1,34,146
1,22,405	...	...	...	...	...	14,655	365	15,020	1,37,425	1,472	18,827	20,299	1,57,724
12,589	...	...	...	...	...	2,313	767	3,080	15,669	...	1,770	1,770	17,439
17,354	...	...	...	...	...	...	896	896	18,250	1,769	3,883	5,652	23,902
6,260	...	...	...	...	80	660	...	740	7,000	401	1,931	2,332	9,332
5,139	...	...	...	...	...	...	23	23	5,162	...	2041	2,041	7,203
4,587	...	...	...	...	...	1,276	25	1,301	5,888	...	1,707	1,707	7,595
10,253	...	...	...	499	...	250	...	749	11,002	1,348	1,659	3,007	14,009
1,78,587	...	...	...	499	80	19,154	2,076	21,809	2,00,396	4,990	31,818	36,808	2,37,204
1,02,951	...	...	...	10,257	...	93	479	10,829	1,13,780	718	1,631	2,349	1,16,129
55,371	...	...	...	719	...	2,967	4,139	7,825	63,196	...	...	...	63,196
52,564	...	...	...	733	...	2,008	42	2,783	55,347	9,037	7,787	16,824	72,171
11,575	...	...	...	...	25	470	...	495	12,070	376	3,086	3,462	15,532
19,007	...	...	...	...	...	565	50	615	19,622	...	60,469	60,469	80,091
29,749	...	...	...	...	50	792	1,376	2,218	31,967	...	2,531	2,531	34,498
56,421	...	...	...	...	...	1,095	1,449	2,544	58,965	12,536	35,839	48,375	1,07,340
9,728	...	...	...	...	...	130	85	215	9,943	...	2,286	2,286	12,229
7,648	...	...	...	318	50	...	5	373	8,021	...	629	629	8,650
9,314	82	...	...	...	...	569	...	651	9,965	...	1,831	1,831	11,796
3,54,328	82	...	...	12,027	125	8,689	7,625	28,548	3,82,876	22,667	1,16,089	1,38,756	5,21,632
12,06,621	...	1,69,200	...	1,19,110	...	15,826	23,125	3,27,261	15,33,882	79,588	1,06,896	1,86,484	17,20,366
47,883	...	...	...	400	...	5,145	302	5,847	53,730	4,330	1,374	5,704	59,434
12,54,504	...	1,69,200	...	1,19,510	...	20,971	23,427	3,33,108	15,87,612	83,918	1,08,270	1,92,188	17,79,800
22,24,974	82	1,69,339	1,100	1,33,511	615	77,928	41,763	4,24,338	26,49,312	1,17,585	3,71,296	4,88,881	31,38,193
3,43,134	...	...	...	2,746	...	1,364	16,695	20,805	3,63,939	7,742	95,070	1,02,812	4,66,751
1,72,766	...	...	...	2,530	100	415	21,083	24,128	1,96,894	22,250	62,630	84,880	2,81,774
60,533	816	51	...	1,668	...	978	3,336	6,851	67,384	967	14,240	15,197	82,581
25,181	...	24	...	...	...	155	555	734	25,915	147	528	675	26,590
41,172	...	...	...	1,598	50	280	90	2,018	43,190	1,425	2,885	4,310	47,500
32,509	...	...	...	1,475	...	590	633	2,698	35,207	487	7,795	8,282	43,489
1,10,969	...	...	...	...	...	323	130	453	1,11,422	2,201	65,076	67,277	1,78,699
10,775	...	...	...	...	...	855	153	1,008	11,783	30	4,047	4,077	15,860
11,545	...	...	...	728	...	...	202	930	12,475	...	2,910	2,910	15,385
7,671	...	...	...	...	...	...	84	84	7,756	235	2,261	2,496	10,251
16,523	...	...	...	...	...	170	2,168	2,338	18,861	...	35,401	35,401	54,262
6,318	...	...	...	...	...	370	15	385	6,703	18	1,100	1,118	7,821
13,779	...	...	...	...	150	...	...	150	13,929	...	1,187	1,187	15,116
13,367	...	...	...	219	...	241	278	738	14,105	313	2,075	2,388	16,493
54,542	...	...	...	4,619	...	2,150	2,760	9,529	64,062	286	19,379	19,665	83,727
14,392	...	...	...	...	...	88	270	358	14,750	...	1,814	1,814	16,564
16,220	...	...	...	1,322	...	372	512	2,206	18,426	...	11,742	11,742	30,168
14,768	...	...	...	675	50	852	566	2,143	16,911	1,070	3,426	4,496	21,407
21,075	...	...	...	204	...	2,630	227	3,081	24,156	...	23,373	23,373	47,529
12,569	...	...	...	...	...	...	50	50	12,619	...	8,060	8,060	20,679
53,393	...	...	...	2,903	...	150	2,190	5,333	58,726	...	35,208	35,208	93,934
3,911	...	...	...	...	...	150	...	150	4,061	...	3,946	3,946	8,007
10,130	...	...	...	265	...	...	...	265	10,395	...	845	845	11,240
4,900	...	...	...	...	...	...	77	77	4,977	...	11	11	4,988
2,981	...	...	...	...	...	...	30	30	3,011	...	848	848	3,859
45,466	...	...	...	1,139	...	2,404	804	4,347	49,813	54	4,344	4,398	54,211
11,20,589	818	75	...	22,172	350	14,557	52,908	90,880	12,11,469	37,215	4,10,201	4,47,416	16,58,885

remarks contained in the footnote to column 65 of Form II.

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
																Water-supply.		Drainage.	
			General Administration—Office Establishment, Inspection, Honorary Magistrates' Establishments, etc.	Collection of taxes including Bonded Warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	55	Krishnagar	1,732	1,672	...	...	19	...	...	3,423	...	1,977	...	...	1,977	...	763	...	319
	56	Santipur	1,633	2,191	...	...	...	..	...	3,824	...	3,020	...	...	3,020	...	562	233	1,771
	57	Ranaghat	512	694	...	...	...	...	...	1,206	...	681	...	...	681	...	193	131	689
	58	Nabadwip	701	825	...	...	150	...	..	1,676	...	864	...	41	905	...	5	2	190
	59	Kustia	652	710	...	...	9	...	...	1,371	...	914	...	...	914	...	21	6,222	918
	60	Kumarkhali	260	406	...	...	14	...	...	680	...	299	...	...	299	...	61	...	139
	61	Meherpur	345	301	...	...	...	...	...	646	10	179	...	...	189	...	153	...	...
	62	Bir[illegible]agar	371	284	...	11	...	...	...	666	...	91	...	...	91	...	27	...	220
	63	Chakdah	285	490	...	...	...	...	...	775	...	100	...	...	100	...	212	...	173
		Total	6,491	7,573	...	11	192	...	...	14,267	10	8,125	...	41	8,176	...	1,597	6,588	4,419
Murshidabad.	64	Berhampore	1,958	3,102	...	...	2	...	...	5,062	...	3,164	...	9	3,173	2,132	28,197	578	4,524
	65	Murshidabad	838	964	...	...	...	...	...	1,802	...	1,529	...	11	1,540	...	1,120	104	1,659
	66	Azimganj	657	1,183	178	692	...	...	...	2,710	...	1,836	...	..	1,836	...	18	...	1,653
	67	Jangipur	418	722	14	...	20	...	...	1,174	3	741	...	4	748	...	900	596	397
	68	Kandi	543	539	...	21	...	...	...	1,103	...	1,057	...	...	1,057	...	...	...	827
	69	Dhulian	320	373	...	...	...	...	...	693	...	99	...	...	99	...	...	...	333
		Total	4,734	6,883	192	713	22	...	...	12,544	3	8,426	...	24	8,453	2,132	30,235	1,278	9,393
Jessore	70	Jessore	958	926	...	...	1	...	...	1,885	...	1,535	...	12	1,597	109	4,560	50	1,105
	71	Kotchandpur	487	419	...	...	...	...	...	906	...	413	...	3	416	...	46	...	153
	72	Maheshpur	388	174	...	...	...	...	...	562	...	296	...	2	298	...	98	...	66
		Total	1,833	1,519	...	...	1	...	...	3,353	...	2,294	...	17	2,311	109	4,704	50	1,324
Khulna	73	Khulna	877	626	...	250	950	...	...	2,703	...	602	...	6	608	2,011	2,257	...	833
	74	Satkhira	470	679	...	...	...	...	...	1,149	...	529	...	1	530	870	89	...	296
	75	Debhatta	333	168	...	...	...	...	...	501	...	14	...	...	14	...	8	...	90
		Total	1,680	1,473	...	250	950	...	...	4,353	...	1,145	...	7	1,152	2,881	2,354	...	1,249
		Divisional Total	58,167	63,965	192	2,324	1,497	...	...	1,26,145	46,906	94,377	...	406	1,41,689	11,899	1,59,259	30,215	55,200
DACCA DIVISION.																			
Dacca	76	Dacca	9,103	8,607	...	778	72	...	...	18,565	...	16,999	...	85	17,084	1,098	27,744	...	10,293
	77	Narayanganj	4,182	2,699	...	...	17	...	...	6,898	...	4,691	...	10	4,701	5,929	16,589	2,337	1,676
		otal	13,280	11,306	...	778	89	...	...	25,463	...	21,690	...	95	21,785	7,027	44,333	2,337	11,969
Mymensingh.	78	Mymensingh	1,572	3,183	...	...	...	...	...	4,755	...	3,586	...	1	3,587	6	18,277	1,600	2,161
	79	Muktagacha	649	716	...	...	...	...	...	1,365	...	905	...	7	912	...	707	...	210
	80	Jamalpur	647	1,182	...	...	...	...	...	1,829	...	1,126	...	2	1,128	...	709	...	507
	81	Sherpur	683	802	...	...	...	...	...	1,485	7	717	...	9	733	...	288	...	195
	82	Kishorganj	532	733	...	...	...	...	...	1,265	...	913	...	5	918	...	732	42	283
	83	Bazitpur	376	324	...	...	...	...	...	700	...	432	...	...	432	...	207	...	40
	84	Netrakona	539	474	...	...	...	...	...	1,013	...	550	...	14	564	...	208	...	146
	85	Tangail	507	653	516	...	...	...	...	1,676	...	1,211	...	1	1,212	...	537	1,197	...
		Total	5,505	8,067	516	...	...	...	...	14,088	7	9,440	...	39	9,486	6	21,725	2,839	3,542
Faridpur	86	Faridpur	975	1,749	18	43	64	...	...	2,849	...	3,053	...	7	3,060	408	3,116	...	273
	87	Madaripur	610	1,067	...	...	...	...	..	1,677	...	2,200	...	1	2,201	961	...	119	...
		Total	1,585	2,816	18	43	64	...	...	4,526	...	5,253	...	8	5,261	1,369	3,116	119	273
Bakarganj	88	Barisal	1,235	2,075	...	...	2	36	...	3,348	...	2,957	...	5	2,962	20,000	6,091	114	935
	89	Nalchity	207	356	...	...	...	28	...	591	...	437	...	5	442	...	644	...	588
	90	Jhalakati	626	398	...	...	10	...	...	1,034	...	954	...	3	957	...	237	1,040	686
	91	Pirojpur	641	395	...	...	...	...	...	1,036	...	865	...	1	866	...	942	...	65
	92	Patuakhali	510	431	...	...	...	...	...	941	...	781	...	...	781	...	374	...	840
		Total	3,219	3,655	...	...	12	64	...	6,950	...	5,994	...	14	6,008	20,000	8,288	1,154	3,114
		Divisional Total	23,599	25,844	534	821	165	64	...	51,027	7	42,377	...	156	42,540	28,402	77,462	6,449	18,898

in the Bengal Presidency during the year ending 31st March 1916—continued.

HEALTH AND CONVENIENCE.

Conservancy (including road cleaning and watering) and latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak Bungalows and Serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
												Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,684	2,588	17,519	...	148	96	...	...	...	1,144	...	...	3,422	...	10,983	..	57,666
16,801	2,838	2,403	...	147	477	...	...	...	109	...	...	689	256	6,996	23	31,905
6,870	...	3,182	...	98	59	...	41	...	...	...	36	566	37	3,378	12	15,292
10,111	...	2,261	...	97	38	...	8	...	...	...	24	757	93	4,149	92	17,827
4,619	...	4,513	...	62	536	...	...	...	325	...	24	318	126	3,084	...	20,568
2,447	...	692	...	49	1	...	...	...	2	...	24	304	49	789	3	4,560
308	...	1,708	...	38	...	...	4	...	3	...	25	...	5	699	...	2,943
307	...	3,453	...	24	...	87	...	...	34	...	36	60	40	440	...	2,698
315	...	1,780	...	40	4	...	1	...	85	...	24	96	...	811	2	3,543
62,462	4,426	35,511	...	703	1,011	87	54	...	1,702	...	193	6,212	576	31,329	132	1,57,002
21,987	2,313	45,495	...	321	148	11	32	...	...	95	10	639	...	12,512	15	1,19,009
9,670	620	6,606	...	141	266	146	16	...	...	...	...	396	406	3,014	24	24,188
14,003	...	3,938	...	136	216	...	11	...	...	...	60	1,620	12	3,269	44	21,970
4,331	...	7,104	...	127	217	...	6	...	...	...	...	305	111	2,750	17	16,864
3,599	...	...	...	132	55	...	19	...	302	...	60	388	1,497	2,502	17	9,388
372	...	1,930	...	102	...	...	4	...	...	...	...	277	1,997	560	...	5,575
50,962	2,933	65,073	...	958	902	157	88	...	302	95	130	3,625	4,023	24,607	117	1,97,010
7,205	633	7,084	...	131	35	...	439	...	...	...	22	1,102	5	3,830	...	26,310
1,969	...	1,488	...	73	8	...	...	...	...	...	24	270	24	744	...	5,296
321	...	910	...	30	...	...	...	...	...	...	...	120	93	344	...	1,982
9,495	633	9,982	...	234	43	...	439	...	...	...	46	1,492	119	4,918	...	33,588
11,792	600	1,850	...	111	36	...	6	...	178	120	...	475	37	3,750	1	24,087
2,850	...	2,166	...	55	7	...	...	...	10	3	...	...	201	1,684	1	8,212
130	...	96	...	30	...	...	1	...	...	...	36	...	...	1,082	...	1,473
14,752	600	4,112	...	196	43	...	7	...	188	123	36	475	238	6,516	2	33,772
4,95,530	27,287	1,55,082	514	7,908	8,294	1,677	985	...	2,389	312	2,032	34,512	28,288	2,21,540	2,047	12,54,970
1,30,831	5,243	11,186	...	902	1,452	12,288	...	...	545	903	321	9,124	256	63,986	226	2,76,392
40,743	...	3,300	...	364	371	288	...	38	125	848	60	1,735	35	10,789	2	85,229
1,71,574	5,243	14,480	...	1,266	1,823	12,576	...	38	670	1,751	381	10,859	291	74,775	228	3,61,621
22,493	845	4,524	...	161	337	59	26	...	...	250	120	677	951	4,093	23	56,603
4,122	...	58	...	84	38	...	21	...	...	...	...	262	196	3,354	4	9,056
6,686	...	1,300	...	131	181	...	...	...	6	...	36	647	105	3,883	23	14,214
5,069	620	1,300	...	92	201	...	...	...	9	...	48	681	74	1,797	10	10,384
4,724	...	735	...	73	25	25	25	...	13	...	...	167	449	1,169	7	8,529
917	...	550	...	84	...	...	...	...	...	...	...	180	15	1,442	...	3,435
5,348	...	480	...	78	75	...	2	...	...	...	...	420	217	1,298	...	8,272
3,651	600	706	...	100	1,466	...	...	...	109	...	...	147	87	4,990	2	13,582
53,010	2,065	9,653	...	803	2,313	84	74	...	137	250	204	3,181	2,094	22,026	69	1,24,075
12,293	...	963	...	124	540	...	...	...	102	...	...	388	184	2,831	9	22,231
5,653	...	840	...	84	...	1,158	...	...	...	...	60	492	...	8,949	...	18,316
17,946	...	1,803	...	208	540	1,158	...	...	102	...	60	880	184	12,780	9	40,547
19,831	...	2,000	...	138	156	...	...	...	...	60	60	664	196	12,916	18	63,179
147	...	450	...	51	21	...	...	...	...	...	...	..	1	988	...	2,890
5,117	...	1,800	...	88	9	...	3	...	72	...	24	271	75	2,398	...	11,820
2,112	...	1,300	...	116	5	461	...	...	...	24	...	...	96	1,380	11	6,512
198	...	600	...	76	7	...	...	...	...	25	24	239	12	1,299	...	3,694
27,405	...	6,150	...	469	198	461	3	...	72	109	108	1,174	380	18,981	29	88,095
2,69,935	7,308	32,086	...	2,746	4,874	14,279	77	38	981	2,110	753	16,094	2,949	1,28,562	335	6,14,338

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.											
								Interest on Loans.				Other items (to be specified in detail in as many columns as may be necessary.)							
			Schools and colleges.	Contributions.	Libraries, Museums, Menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Burning ghat charges.	Election charges.	Total.	Total.
			38	39	40	41	42	43	44	45	46	47	47(a)	47(b)	47(c)	47(d)	47(e)	48	49
PRESIDENCY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
Nadia	55	Krishnagar	1,024	...	48	1,072	...	...	...	...	27	639	678	153	495	...	...	1,965	1,992
	56	Santipur	5,885	1,718	110	7,413	...	...	...	...	4	350	983	343	380	...	...	2,056	2,060
	57	Ranaghat	...	447	24	471	...	...	567	...	341	161	7	38	129	...	...	335	1,243
	58	Nabadwip	...	902	...	902	25	...	...	...	6	230	877	31	47	...	...	1,185	1,191
	59	Kushtia	100	322	...	422	100	...	383	...	...	146	93	44	234	...	...	517	960
	60	Kumarkhali	...	216	24	240	...	...	...	...	...	74	11	26	93	...	...	204	204
	61	Meherpur	50	226	...	276	...	...	...	...	...	89	19	12	525	...	...	636	636
	62	Birnagar	...	166	...	166	...	...	...	...	7	49	778	17	40	...	...	884	891
	63	Chakdah	...	204	...	204	...	...	...	...	...	76	11	34	29	...	...	150	150
		Total	6,759	4,201	206	11,166	125	...	950	...	385	1,805	3,457	698	1,972	...	...	7,932	9,267
Murshidabad.	64	Berhampore	...	809	...	809	100	...	21	...	69	716	1,485	106	270	...	...	2,577	2,667
	65	Murshidabad	91	888	...	979	...	...	...	...	6	249	271	83	158	...	...	761	767
	66	Azimganj	...	490	...	490	...	...	...	...	...	92	124	44	403	...	...	663	663
	67	Jangipur	...	566	...	566	...	...	...	...	...	175	46	...	252	...	...	473	473
	68	Kandi	...	415	...	415	...	...	...	...	...	133	...	25	115	...	...	273	273
	69	Dhulian	...	228	...	228	...	...	...	...	...	111	6	19	39	...	...	175	175
		Total	91	3,396	...	3,487	100	...	21	...	75	1,476	1,932	277	1,237	...	...	4,922	5,018
Jessore	70	Jessore	...	691	...	691	...	...	2,858	...	65	120	34	62	425	...	...	641	3,564
	71	Kotchandpur	...	739	...	739	...	...	...	...	35	129	37	18	98	...	...	282	317
	72	Maheshpur	...	324	...	324	...	...	36	...	...	198	...	5	...	...	..	203	239
		Total	...	1,754	...	1,754	...	...	2,894	...	100	447	71	85	523	...	...	1,126	4,120
Khulna	73	Khulna	...	923	15	938	...	...	380	...	...	245	87	60	81	...	...	473	853
	74	Satkhira	...	311	...	311	...	...	...	...	...	108	26	15	29	...	...	178	178
	75	Debhatta	...	400	...	400	...	...	...	...	...	70	82	...	5	...	...	157	157
		Total	...	1,634	15	1,649	...	...	380	...	...	423	195	75	115	...	...	808	1,188
		Divisional Total	8,875	38,386	669	47,930	555	...	18,121	...	5,500	12,623	10,640	4,214	12,057	...	...	39,534	63,155
DACCA DIVISION.																			
Dacca	76	Dacca	...	7,132	...	7,132	300	...	11,647	...	5,796	1,096	2,732	956	6,786	..	...	11,570	29,013
	77	Narayanganj	3,347	...	...	3,347	...	...	5,234	...	...	350	290	292	7,035	...	...	7,967	13,201
		Total	3,347	7,132	...	10,479	300	...	16,881	...	5,796	1,446	3,022	1,248	13,821	...	...	19,537	42,214
Mymensingh	78	Mymensingh	...	1,414	...	1,414	...	...	795	...	582	333	270	243	680	...	...	1,526	2,903
	79	Muktagacha	...	336	...	336	...	...	...	...	...	150	53	26	472	...	...	701	701
	80	Jamalpur	...	456	24	480	...	...	...	...	...	257	35	46	181	...	...	519	519
	81	Sherpur	...	504	...	504	...	...	...	...	...	175	48	70	92	...	...	385	385
	82	Kishorganj	...	390	...	390	...	...	...	...	210	13	94	42	9	...	...	158	368
	83	Bazitpur	...	226	...	226	...	...	...	...	...	68	...	...	105	...	...	173	173
	84	Netrakona	...	420	...	420	...	...	...	...	...	152	...	31	47	...	...	230	230
	85	Tangail	...	781	120	901	...	...	400	...	211	200	19	45	356	...	...	620	1,231
		Total	...	4,527	144	4,671	...	...	1,195	...	1,003	1,348	519	503	1,942	...	...	4,312	6,510
Faridpur	86	Faridpur	...	589	...	589	...	...	31	...	733	55	3	92	1,018	...	...	1,168	1,932
	87	Madaripur	500	550	60	1,110	...	...	...	...	...	381	18	41	1,907	...	...	2,347	2,347
		Total	500	1,139	60	1,699	...	...	31	...	733	436	21	133	2,925	...	...	3,515	4,279
Bakarganj.	88	Barisal	...	1,047	24	1,071	...	...	1,447	...	299	230	107	182	3,235	...	...	3,754	5,500
	89	Nalchity	5	90	...	95	...	...	...	...	...	19	...	11	30	...	...	60	60
	90	Jhalakati	...	2,250	...	2,250	...	...	...	...	...	75	9	32	306	...	...	422	422
	91	Pirojpur	16	320	28	364	25	...	...	...	...	197	36	49	625	...	...	908	908
	92	Patuakhali	409	210	...	619	...	...	...	...	...	39	25	21	208	...	...	293	293
		Total	430	3,917	52	4,399	25	...	1,447	..	299	560	177	295	4,405	...	...	5,437	7,183
		Divisional Total	4,277	16,715	256	21,248	325	...	19,554	...	7,831	3,790	3,739	2,179	23,093	...	...	32,801	60,186

in the Bengal Presidency during the year ending 31st March 1916—continued.

Total expenditure.	EXTRAORDINARY AND DEBT.								BALANCE.			GRAND TOTAL.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	
	In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.							
50	51	52	53	54	55	56	57	58	59	60	61	62	63
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
66,130	...	...	...	...	50	163	1,197	1,410	67,540	...	2,041	2,041	69,581
48,222	...	...	...	...	135	1,777	643	2,555	50,777	...	1,422	1,422	52,199
18,893	...	...	...	603	...	2,335	178	3,116	22,009	421	18,428	18,849	40,858
22,526	...	...	...	...	...	899	230	1,129	23,655	...	332	332	23,987
24,275	...	...	...	348	...	1,985	203	2,533	26,811	204	10 734	10,938	37,749
5,983	...	...	...	...	...	...	30	30	6,013	...	894	894	6,907
4,690	...	...	...	...	...	979	...	979	5,669	348	576	924	6,593
4,512	...	...	...	...	...	1,316	199	1,515	6,027	...	595	595	6 622
4,772	...	...	...	...	...	341	...	341	5,113	31	999	1,030	6,143
2,00,003	...	...	...	951	185	9,795	2,680	13,611	2,13,614	1,004	36,021	37.025	2,50,639
1,30,820	...	...	...	712	175	11,354	17,765	30,006	1,60,826	...	47,990	47,990	2,08,816
29,276	...	...	...	...	50	3,222	...	3,272	32,548	...	1,638	1,638	34,186
27,678	...	...	...	...	...	878	...	878	28,556	...	2,564	2,564	31,120
19,822	...	...	...	...	...	2,088	1,297	3,385	23,207	1,298	2.334	3,632	26,839
12,246	...	...	...	...	...	585	...	585	12.831	...	2.155	2,155	14,986
6,770	...	...	...	...	...	...	211	211	6,981	186	361	547	7,528
2,26,612	...	...	...	712	225	18,127	19,273	38,337	2,64,949	1,484	57,042	58,526	3,23,475
34,047	...	...	...	2,991	...	30,453	...	33,444	67,491	1,731	5.369	7,100	74.591
7,674	...	...	...	...	...	330	199	529	8,203	...	1,265	1,265	9.468
3,405	...	...	...	117	...	633	...	750	4,155	...	489	489	4,644
45,126	...	...	...	3,108	...	31,416	199	34,723	79,849	1,731	7,123	8,854	88,703
29,189	...	...	...	570	...	...	679	1,249	30,438	233	11,337	11,570	42,008
10,380	...	...	...	...	...	970	1,026	1,996	12,376	...	28,240	28,240	40,616
2,545	...	...	...	...	...	...	44	44	2,589	...	25	25	2,614
42,114	...	...	...	570	...	970	1,749	3,289	45,403	233	39,602	39,835	85,238
16,34,444	818	75	...	27,513	760	74,865	76,809	1,80,840	18,15,284	41,667	5,49,989	5,91,656	24,06,940
3,48,486	...	...	...	16,388	180	17,430	22,882	56,880	4,05,366	5,249	87,616	92,865	4,98,231
1,13,376	...	...	...	7,560	...	330	1,325	9,215	1,22,591	9,551	1,00,340	1,09,891	2,32,482
4,61,862	...	...	...	23,948	180	17,760	24,207	66,095	5,27,957	14,800	1,87,956	2,02.756	7,30,713
69,262	...	...	...	1,155	...	1,608	6.914	9,677	78,939	467	15,242	15,709	94,648
12,370	...	...	...	...	...	479	...	479	12,849	1,787	1,025	2,8:2	15,661
18,170	...	...	...	...	...	300	80	380	18,550	4,484	4,337	5,821	24,371
13,491	...	...	...	...	...	350	93	443	13,934	...	803	803	14,737
11,470	...	...	...	...	...	...	412	412	11,882	...	501	501	12,383
4,966	...	...	...	...	...	...	...	...	4,966	...	544	544	5,510
10,499	...	...	...	...	...	...	216	216	10,715	113	3,089	3,202	13,917
18,602	...	...	...	336	...	245	872	1,453	20,055	28	25,389	25,417	45,472
1,58,830	...	...	...	1,491	...	2,982	8,587	13,060	1,71,890	3,879	50,930	54,809	2.26,699
30,661	...	...	...	336	...	690	3,553	4,579	35,240	487	4,460	4,887	40,127
25,651	...	...	...	...	...	...	671	671	26,322	...	2,924	2,924	29,246
56,312	...	...	...	336	...	690	4,224	5,250	61,562	487	7,324	7,811	69,373
76,060	...	...	...	1,587	...	173	2,527	4,287	80,347	1,562	13,263	14,825	95,172
4,078	...	...	...	...	...	...	...	...	4,078	...	1,306	1.306	5.384
16,483	...	...	...	...	...	1,073	270	1,343	17,826	...	1,366	1,366	19,192
9,711	...	...	...	...	...	...	...	...	9,711	...	5,006	5,006	14,717
6,328	...	...	...	...	...	...	...	...	6,328	...	1,006	1,006	7,334
1,12,660	...	...	...	1,587	...	1,246	2,797	5,630	1,18 290	1,562	21,947	23,509	1,41,799
7,89,664	...	...	...	27,362	180	22,678	39,815	90,035	8,79,699	20,728	2,68,157	2,88,885	11,68,584

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General Administration—Office Establishment Inspection, Honorary Magistrates' Establishments, etc.	Collection of taxes including Bonded Warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply,		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	93	Chittagong ...	2,813	5,288	373	314	298	...	...	9,086	496	4,342	...	10	4,848	2,09,566	6,145	1,016	1,730
	94	Cox's Bazar ...	267	420	...	...	...	...	...	687	...	351	...	1	352	...	240	...	119
		Total ...	3,080	5,708	373	314	298	...	...	9,773	496	4,693	...	11	5,200	2,09,566	6,385	1,016	1,849
Tippera ...	95	Comilla	997	1,307	...	109	...	...	...	2,413	...	2,028	61	18	2,105	...	847	120	2,062
	96	Brahmanbaria ...	487	812	...	13	...	36	...	1,348	...	671	...	4	675	...	1,103	...	597
	97	Chandpur ...	1,303	608	...	331	24	...	...	2,266	...	2,837	..	49	2,886	2,520	5,490	675	992
		Total ...	2,787	2,727	...	453	24	36	...	6,027	...	5,534	61	71	5,666	2,520	8,240	795	3,651
Noakhali ...	98	Noakhali ...	777	785	...	220	5	...	...	1,787	...	1,098	...	53	1,151	...	596	...	1,233
		Divisional Total ...	6,644	9,220	373	987	327	36	...	17,587	496	11,325	61	135	12,017	2,12,086	15,221	1,811	6,733
RAJSHAHI DIVISION.																			
Rajshahi	99	Rampur Boalia ...	1,604	3,031	...	...	...	...	...	4,635	...	3,111	...	66	3,177	...	1,679	732	3,027
	100	Nator ...	744	1,030	...	313	...	...	...	2,087	...	1,456	...	13	1,469	...	270	...	113
		Total ...	2,348	4,061	...	313	...	...	...	6,722	...	4,567	...	79	4,646	...	1,949	732	3,140
Dinajpur ...	101	Dinajpur ...	1,712	2,413	...	...	2	...	...	4,207	18	3,531	...	11	3,560	434	47	1,150	415
Jalpaiguri	102	Jalpaiguri ...	1,175	1,459	...	...	...	...	...	2,634	...	2,372	..	171	2,543	238	47	...	613
Rangpur ...	103	Rangpur ...	1,361	2,156	...	1	20	...	...	3,538	...	3,539	...	...	3,539	...	930	...	4,544
Bogra ...	104	Bogra ...	1,552	1,221	...	113	...	...	...	2,886	85	2,778	...	4	2,867	...	812	158	1,137
	105	Sherpur ...	538	653	...	...	...	...	...	1,191	...	943	...	7	950	...	122	...	364
		Total ...	2,090	1,874	...	113	...	...	...	4,077	85	3,721	...	11	3,817	...	934	158	1,501
Pabna ...	106	Pabna ...	826	2,025	...	...	...	...	...	2,851	175	2,433	...	1	2,609	6,392	3,620	...	1,393
	107	Serajganj ...	741	1,261	...	...	...	...	...	2,002	...	1,713	...	11	1,724	...	1,029	...	678
		Total ...	1,567	3,286	...	...	...	...	...	4,853	175	4,146	...	12	4,333	6,392	4,649	...	2,071
Malda ...	108	English Bazar ...	1,118	927	...	...	...	...	...	2,045	23	1,265	...	48	1,336	...	6	416	2,004
	109	Old Malda ...	369	350	...	...	...	...	..	719	..	330	...	28	358	...	10	6	5
	110	Nawabganj ...	550	780	...	...	...	...	...	1,330	...	595	...	14	609	...	1,361	...	25
		Total ...	2,037	2,057	...	...	...	...	...	4,094	23	2,190	...	90	2,303	...	1,377	422	2,034
Darjeeling	111	Darjeeling ...	17,757	10,298	...	207	2,767	...	...	31,029	4,371	56,360	...	206	60,937	9,387	9,216	839	3,673
	112	Kurseong ...	1,333	1,394	...	34	...	...	...	2,761	...	2,446	...	...	2,446	1,593	3,495	6,921	436
		Total ...	19,090	11,692	...	241	2,767	...	...	33,790	4,371	58,806	...	206	63,383	10,980	12,711	7,760	4,109
		Divisional Total ...	31,380	29,078	...	668	2,789	...	...	63,915	4,672	82,872	...	580	88,124	18,044	22,644	10,222	18,427
GRAND TOTAL			1,81,743	2,14,419	1,489	50,639	7,970	661	...	4,56,921	79,537	3,73,692	61	1,864	4,55,154	5,39,752	4,12,067	1,61,231	1,64,298
GRAND TOTAL FOR 1914-15 ...			1,70,900	1,96,515	892	34,736	7,538	657	...	4,11,238	78,301	3,34,567	...	1,699	4,14,570	4,05,425	3,79,724	5,42,067	1,44,683

in the Bengal Presidency during the year ending 31st March 1916—continued.

HEALTH AND CONVENIENCE.

Conservancy (including road cleaning and watering) and latrines.	Charges on account of Health Officers and Sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter houses.	Pounds.	Sik Bungalows and *Serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
												Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35,513	...	2,656	...	187	119	218	219	...	269	...	245	13,271	303	28,896	83	3,00,430
1,709	...	580	...	60	1,409	277	...	...	...	...	...	430	25	1,572	...	6,421
37,222	...	3,230	...	247	1,528	495	219	...	269	...	245	13,701	328	30,468	83	3,06,851
14,308	...	2,296	...	60	48	72	70	...	...	...	...	893	...	5,580	...	26,358
5,743	261	1,500	...	85	9	...	39	...	10	...	60	325	87	5,426	...	16,045
15,743	660	1,500	...	92	582	...	...	...	...	...	...	504	488	5,994	95	35,335
35,794	921	5,298	...	237	639	72	109	...	10	...	60	1,722	575	17,000	95	77,738
2,640	...	4,500	...	134	469	...	92	...	...	225	...	336	10	1,575	...	13,430
80,656	921	10,028	...	618	2,336	567	340	...	279	225	305	15,759	913	49,043	178	3,98,019
20,047	...	4,206	...	491	...	260	225	...	82	60	...	808	128	9,424	47	40,916
5,979	...	900	...	127	290	...	...	...	346	...	22	474	...	3,596	...	12,117
26,026	...	5,106	...	318	290	260	225	...	428	60	22	1,282	128	13,020	47	53,033
23,517	...	3,583	...	144	148	...	...	...	300	225	...	720	771	11,514	78	43,046
13,753	718	2,530	...	183	...	103	...	...	...	...	...	192	1,146	2,834	228	21,586
18,914	840	5,800	...	359	245	...	71	...	326	...	...	384	186	7,418	50	40,067
13,480	...	1,777	...	148	250	...	...	...	360	36	60	721	221	4,970	...	24,128
3,078	...	1,400	...	65	41	...	...	...	6	...	...	609	17	605	8	6,315
16,558	...	3,177	...	211	291	...	...	...	366	36	60	1,330	238	5,575	8	30,443
10,572	...	3,500	...	120	148	84	12	...	...	...	120	605	544	2,519	42	29,624
7,376	...	3,550	...	187	249	4	...	...	221	...	...	851	4	5,403	26	19,678
18,048	...	7,050	...	307	397	88	12	...	221	...	120	1,456	548	7,922	68	49,349
9,527	...	2,000	...	181	70	135	...	...	...	...	...	516	...	4,299	69	19,223
708	...	480	...	24	13	...	...	...	...	...	...	...	5	1,443	...	2,694
1,999	...	1,900	...	198	...	...	7	...	...	...	47	147	...	3,319	1	9,004
12,234	...	4,380	...	403	83	135	7	...	...	...	47	663	5	9,061	70	30,921
40,684	...	17,666	...	565	...	7,790	...	...	266	240	60	9,762	15,255	23,136	...	1,38,539
10,483	...	5,674	...	135	531	179	...	...	118	...	60	120	514	973	...	31,232
51,167	...	23,340	...	700	531	7,969	...	...	384	240	120	9,882	15,769	24,109	...	1,69,771
1,79,217	1,558	54,986	...	2,625	1,985	8,555	315	...	2,025	561	369	15,909	18,791	81,453	549	4,38,215
35,59,947	53,209	3.86,068	4,874	19,711	26,332	38,562	2,751	66	6,454	7,263	9,641	1,16,598	58,775	6,86,237	4,641	42,58,484
15,18,266	..	3,49,664	3,943	18,499	...	35,198	4,350	267	6,425	8,183	9,995	1,13,477	60,405	6,44,499	11,458	42,56,515

FORM NO. III.—*Statement showing the Expenditure of the Municiaplities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	PUBLIC INSTRUCTIONS.				CONTRIBUTIONS.	MISCELLANEOUS.											
								Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).							
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Burning ghat charges.	Election charges.	Total.	Total.
			38	39	40	41	42	43	44	45	46	47	47(*a*)	47(*b*)	47(*c*)	47(*d*)	47(*e*)	48	49
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong[a]	93	Chittagong ...	13,539	3,915	240	17,694	...	...	2,119		524	11	876	909	3,127	...	...	4,923	7,566
	94	Cox's Bazar ...	...	541	24	565	...	...	...	..	...	85	...	...	191	...	...	276	276
		Total ...	13,539	4,456	264	18,259	...	...	2,119	...	524	96	876	909	3,318	...	...	5,199	7,842
Tippera ...	95	Comilla ...	744	60	12	816	...	...		...	...	100	254	57	166	...	...	577	577
	96	Brahmanbaria...	...	650	...	650	...	...	...	...	...	151	74	...	649	...	...	874	874
	97	Chandpur ...	...	1,381	...	1,381	...	...	559	...	...	192	398	66	170	...	...	826	1,385
		Total ...	744	2,091	12	2,847	...	...	559	...	...	443	726	123	985	...	...	2,277	2,836
Noakhali...	98	Noakhali ...	390	...	50	440	...	...	...	...	...	156	35	42	100	...	...	333	333
		Divisional Total ...	14,673	6,547	326	21,549	...	...	2,678	...	524	695	1,637	1,074	4,403	...	...	7,809	11,011
RAJSHAHI DIVISION.																			
Rajshahi	99	Rampur Boalia	935	334	120	1,389	...	...	...	...	...	298	1,002	131	406	...	...	1,837	1,837
	100	Nator	180	960	60	1,200	...	...	...	...	...	229	454	47	358	...	...	1,088	1,088
		Total ...	1,115	1,294	180	2,589	...	...	...	...	...	527	1,456	178	764	...	...	2,925	2,925
Dinajpur	101	Dinajpur ...	6,432	662	25	7,119	110	...	...	...	772	391	21	214	569	400	5	1,600	2,372
Jalpaiguri	102	Jalpaiguri ...	1,046	...	...	1,046	...	...	381	..	...	234	48	105	400	...	...	787	1,168
Rangpur ...	103	Rangpur ...	...	1,770	382	2,152	1,450	...	...	...	...	451	125	141	375	119	18	1,229	1,229
Bogra ...	104	Bogra	3,608	867	110	4,485	...	...	...	...	93	321	126	90	411	...	...	948	1,046
	105	Sherpur ...	428	107	..	535	...	...	46	...	...	174	30	29	545	...	...	778	824
		otal ...	3,936	974	110	5,020		...	46	...	93	495	156	119	956	...	...	1,726	1,870
Pabna ...	106	Pabna	164	1,398	120	1 682	...	...	...	...	...	555	214	83	677	...	...	1,559	1,559
	107	Sirajganj ...	..	958	...	958	...	...	141	...	...	268	533	77	909	...	...	1,847	1,988
		Total ...	164	2,356	120	2,640	...	...	141	...	...	823	837	160	1,586	...	...	3,406	3,547
Malda ...	108	English Bazar ...	...	480	...	480	...	...	45	...	6	...	...	...	588	...	...	588	639
	109	Old Malda ...	...	435	...	435	...	...	...	...	39	145	...	...	125	...	...	270	309
	110	Nawabganj ...	...	341	...	341	...	...	...	...	..	...	...	...	42	...	...	42	42
		Total ...	... ..	1,256	...	1,256	...	..	45	...	45	145	...	...	755	...	...	900	990
Darjeeling	111	Darjeeling ...	2,944	...	100	3,044	1,235	...	32,226	...	8,007	3,452	4,353	1,189	4,187	...	...	13,181	53,414
	112	Kurseong ...	345	885	8	1,238	...	...	943	...	34	146	70	138	471	127	...	952	1,929
		Total ...	3,289	885	108	4,282	1,235	...	33,169	...	8,041	3,598	4,423	1,327	4,658	127	...	14,133	55,343
		Divisional Total ...	15,982	9,197	925	26,104	2,795	...	33,782	...	8,955	6,664	7,066	2,244	10,063	646	23	28,706	69,444
GRAND TOTAL			1,13,953	1,03,391	4,612	1,21,956	11,458	1,109	1,82,511	...	26,560	44,070	34,249	16,016	88,702	646	23	1 83,706	3,93,886
GRAND TOTAL FOR 1914-15 ...			86,774	1,18,521	3,458	2,08,753	5,389	112	1,71,672	...	40,807	40,801	33,691	14,852	1,53,847	...	...	2,43,101	4,55,692

in the Bengal Presidency during the year ending 31st March 1916—concluded.

Total expenditure.	EXTRAORDINARY AND DEBT.									BALANCE.			
	Investments.		Payments to sinking funds.	Repayments of loans.	Advances.				Total disbursements.	Deposits.	Actual balance.	Total.	Grand total.
	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.	Deposits.	Total.					
50	51	52	53	54	55	56	57	58	59	60	61	62	63
Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,39,624	...	...	...	...	...	22,880	2,086	24,966	3,64,590	3,345	50,752	54,097	4,18,687
8,301	...	...	...	...	50	427	...	477	8,778	...	1,858	1,858	10,636
3,47,925	...	...	...	...	50	23,307	2,086	25,443	3,73,368	3,345	52,610	55,955	4,29,323
32,269	...	...	...	...	...	1,331	1,575	2,906	35,175	623	2,700	3,323	38,498
19,592	...	...	...	...	...	915	...	915	20,507	...	4,583	4,583	25,090
43,253	...	...	...	545	50	5,895	1,317	7,807	51,060	...	23,199	23,199	74,259
95,114	...	...	...	545	50	8,141	2,892	11,628	1,06,742	623	30,482	31,105	1,37,847
17,141	...	...	...	...	50	275	701	1,026	18,167	2,275	1,196	3,471	21,638
4,60,180	...	...	...	545	150	31,723	5,679	38,097	4,98,277	6,243	84,288	90,531	5,88,808
51,954	...	...	...	...	...	2,900	...	2,900	54,854	...	1,796	1,796	56,650
17,961	...	...	...	...	...	692	28	720	18,681	...	18,444	18,444	37,125
69,915	...	...	...	...	...	3,592	28	3,620	73,535	...	20,240	20,240	93,775
60,414	...	...	...	...	...	4,399	836	5,235	65,699	1,468	7,711	9,179	74,878
28,976	...	...	...	790	...	300	843	1,433	30,409	1,324	18,317	19,641	50,050
51,975	...	...	...	...	25	275	1,602	1,902	53,877	229	2,528	2,557	56,434
35,412	...	...	...	...	...	193	140	333	35,745	4,449	5,056	9,505	45,250
9,815	...	...	...	447	...	130	1	578	10,393	...	1,505	1,505	11,898
45,227	...	...	...	447	...	323	141	911	46,138	4,449	6,561	11,010	57,148
38,372	...	...	...	...	...	967	155	1,122	39,494	...	1,839	1,839	41,333
26,350	...	...	...	225	...	315	2,805	3,346	29,696	147	957	1,104	30,800
64,722	...	...	...	225	...	1,282	2,961	4,468	69,190	147	2,796	2,943	72,133
23,723	...	...	...	263	...	1,597	...	1,860	25,583	...	4,139	4,139	29,722
4,515	...	...	...	...	...	...	...	...	4,515	...	2,334	2,334	6,849
11,326	...	...	...	...	...	699	195	894	12,220	1,585	13,085	14,670	26,890
39,564	...	...	...	263	...	2,296	195	2,754	42,318	1,585	19,558	21,143	63,461
2,88,198	...	...	...	44,429	...	20,154	7,721	72,304	3,60,502	4,573	98,210	1 02,783	4,63,285
39,606	...	...	...	1,044	...	5,017	5,729	11,790	51,396	...	9,563	9,563	60,959
3,27,804	...	...	...	45,473	...	25,171	13,450	84,094	4,11,898	4,573	1,07,773	1.12,346	5,24,244
6,88,597	...	...	...	47,198	25	37,638	19,606	1,04,467	7,93,064	13,775	1,85,284	1,99,059	9,92,123
57,97,859	900	1,59,414	1,100	2,36,129	1,730	2,44,832	1,83,672	8,37,777	66.35,636	1,99,998	14,59.014	16,59,012	82,94,648
57,52,157	4,712	7,29,915	1,100	2,13,456	1,510	2.66.631	2,48,652	14.65,976	72,18,133	1,61,385	19,85,323	21,46,708	93,64,841

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in the Bengal Presidency, the population within municipal limits, the number of ratepayers, and percentage of ratepayers to population during the year ending 31st March 1916.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of ratepayers.	Percentage of rate payers to population.
1	2	3	4	5	6	7	8
Burdwan Division.	Burdwan ...	1	Burdwan ...	1st April 1865	35,921	7,927	22·06
		2	Kalna ...	1st ,, 1869	8,603	2,925	33·9
		3	Katwa ...	1st ,, ,,	6,904	2,481	35·9
		4	Dainhat ...	1st ,, ,,	5.342	1,295	24·2
		5	Raniganj ...	1st ,, 1876	15,497	1,799	11·6
		6	Asansol ...	1st October 1896	21,919	2,569	11·7
	Birbhum ...	7	Suri ...	July 1876	9,131	1,701	18·62
	Bankura ...	8	Bankura ..	1st April 1869	23,453	3,183	13·5
		9	Vishnupur ...	1st September 1873	20,478	2,690	13·1
		10	Sonamukhi ...	1st April 1886	13,275	1,717	12 9
	Midnapore...	11	Midnapore ...	1865	32,740	5,440	16·6
		12	Tamluk ...	1864	8,048	1,909	23·72
		13	Ghatal ...	1st April 1869	12,064	2,546	21·1
		14	Chandrakona...	1st ,, ,,	8,121	2,125	26·16
		15	Ramjibanpur	1st ,, 1876	8,481	1,834	21 62
		16	Khirpai ...	1st ,, ,,	4,605	1,045	22·6
		17	Kharar ...	1st ,, 1888	8,839	1,303	14·7
	Hooghly ...	18	Hooghly-Chinsura.	1865	28,916	7,165	24·7
		19	Serampore ...	,,	31,817	5,444	17·1
		20	Rishra-Konnagore	1st October 1915	17,373	2,406	13·8
		21	Uttarpara ...	1865	7,373	1,353	18·3
		22	Baidyabati ...	1869	20,516	4,102	19·9
		23	Bhadreswar ...	,,	24,353	2,552	10·4
		24	Kotrung ...	,,	6,574	1,143	17·3
		25	Bansberia ...	,,	6,108	1,309	21·4
		26	Arambagh ...	1886	8,048	1 676	20·8
	Howrah ...	27	Howrah ...	1862	179.066	21,277	11·88
		28	Bally ...	1st April 1883	22,394	3,553	15·86
				Total ...	595,899	96,469	16·1
Presidency Division.	24-Parganas	29	Cossipore Chitpur.	1st April 1889	47,012	5,956	12·6
		30	Maniktala ...	1st ,, ,,	53,675	7,769	14·4
		31	Baranagar ...	1st ,, 1869	25,889	4,070	15·7
		32	Kamarhati ...	1st August 1899	18,004	1,961	10·8
		33	South Suburban	1st April 1869	28,083	6,166	21·9
		34	Tollyganj ...	1st ,, 1901	18,626	3 227	17·3
		35	Garden Reach	13th March 1897	45,295	3,964	8·7
		36	Rajpur ...	1st April 1876	11.609	2,307	19·8
		37	Baruipur ...	1st ,, 1869	5,376	1,202	22·3
		38	Jainagar ...	1st ,, ,,	9.247	1,611	17·4
		39	South Dum-Dum.	1st ,, 1876	12,882	2,262	17·5
		40	North Dum-Dum.	1st September 1870	5,046	854	16·9
		41	South Barrackpore.	1st April 1869	11,849	1,810	15·2
		42	Panihati ...	1st ,, 1900	11,118	2,155	19·3
		43	Titagarh ...	1st ,, 1895	45,159	1,596	3·5
		44	North Barrackpore.	1st ,, 1869	16,105	1,850	11·4

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
Presidency Division—*concluded.*	24-Parganas	45	Garulia ...	21st May 1896	11,582	596	5·1
		46	Barasat ...	1st April 1869	8,794	1,672	19·01
		47	Naihati ...	1st May 1869	18,218	5,331	29·2
		48	Halisahar ...	1st July 1903	13,454	2,100	15·6
		49	Bhatpara ...	1st ,, 1899	50,426	3,042	6·03
		50	Gobordanga ...	26th April 1870	5,072	1,092	21·5
		51	Basirhat ...	1st ,, 1869	18,332	2,898	15·7
		52	Baduria ...	1st ,, ,,	13,685	1,926	14·07
		53	Taki ...	1st ,, ,,	5,203	1,117	21·4
		54	Budge-Budge	1st ,, 1900	17,982	2,250	12·5
				Total ...	527,723	70,784	13·4
	Nadia ...	55	Krishnagar ...	1st November 1864	23,475	4,623	19·6
		56	Santipur ...	11th January 1865	26,703	7,880	29·5
		57	Ranaghat ...	21st September 1864	9,850	2,351	23·8
		58	Nabadwip ...	1st April 1869	12,480	3,896	31·2
		59	Kushtia ...	1st ,, 1869	6,291	1,553	24·6
		60	Kumarkhali ...	1st ,, 1869	3,769	1,299	34·4
		61	Meherpur ...	15th April 1869	5,961	1,252	21·0
		62	Birnagar ...	1st ,, 1869	2,654	718	27·0
		63	Chakdah ...	1st May 1886	4,931	1,350	27·3
				Total ...	96,114	24,922	25·9
	Murshidabad	64	Berhampore ...	1st July 1876	26,142	6,004	22·9
		65	Murshidabad	1st April 1869	12,669	2,768	21·8
		66	Azimganj ...	1st ,, 1896	12,327	3,300	26·7
		67	Jangipur ...	1st ,, 1869	11,408	2,355	20·6
		68	Kandi ...	1st ,, ,,	12,638	2,386	18·8
		69	Dhulian ...	1st July 1909	8,298	1,673	20·1
				Total ...	83,482	18,486	22·1
	Jessore ...	70	Jessore ...	1st August 1864	8,911	1,696	19·0
		71	Kotchandpur	1st July 1883	8,077	1,412	17·4
		72	Maheshpur ...	1st April 1869	4,215	940	22·3
				Total ...	21,203	4,048	19·09
	Khulna ...	73	Khulna ...	1st October 1884	12,996*	1,933	14·8
		74	Satkhira ...	1st April 1869	10,866	2,024	18·6
		75	Debhatta ...	1st July 1876	5,296	987	18·6
				Total ...	29,158	4,944	16·9
				Divisional Total ...	757,680	123,184	16·2
Dacca Division.	Dacca ...	76	Dacca ...	August 1864 ...	108,152	12,107	11·2
		77	Narayanganj...	8th September 1876	27,876	2,575	9·2
	Mymensingh	78	Mymensingh	1st April 1869 ...	19,853	2,782	14·0
		79	Muktagacha ...	October 1875 ...	6,555	1,120	17·0
		80	Jamalpur ...	1st April 1869 ...	21,109	3,178	15·0
		81	Sherpur ...	1st ,, ,, ...	15,591	2,586	16·6
		82	Kishorganj ...	1st ,, ,, ...	18,026	2,397	13·3
		83	Bazitpur ...	1st ,, ,, ...	10,833	1,725	15·9
		84	Netrakona ...	1st January 1887	7,217	1,392	19·3
		85	Tangail ...	1st July 1887 ...	16,362	2,934	17·9
	Faridpur ...	86	Faridpur ...	January 1869 ...	13,131	2,380	18·1
		87	Madaripur ...	April 1875 ...	19,073	3,445	18·0
	Bakarganj ...	88	Barisal ...	1st July 1876 ...	22,473	3,150	14·0
		89	Nalchity ...	1st April 1875 ...	1,953	295	15·1
		90	Jhalakati ...	1st ,, ,, ...	5,979	970	16·2
		91	Pirojpur ...	1st July 1885 ...	11,996	2,376	19·8
		92	Patuakhali ...	1st April 1892 ...	6,217	1,040	16·7
				Divisional Total ...	3,32,396	46,452	13·9

* Last year's figure was incorrect.

APPENDIX A—*concluded.*

Name of Division.	Name of District.	Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Chittagong Division.	Chittagong	93	Chittagong	5th July 1864	28,766	5,332	18·5
		94	Cox's Bazar	1st April 1869	4,378	862	19·6
	Tippera	95	Comilla	30th November 1864	22,692	3,101	13·6
		96	Brahmanbaria	1st August 1868	22,295	3,943	17·7
		97	Chandpur	1st October 1897	12,717	1,831	14·3
	Noakhali	98	Noakhali	1st July 1876	7,009	1,595	22·7
				Total	97,857	16,664	17·02
Rajshahi Division.	Rajshahi	99	Rampur Boalia	21st April 1876	23,406	5,262	22·5
		100	Nator	1st ,, 1869	8,251	1,802	21·8
	Dinajpur	101	Dinajpur	1st ,, ,,	15,945	3,519	22·07
	Jalpaiguri	102	Jalpaiguri	1st ,, 1885	11,469	2,124	18·5
	Rangpur	103	Rangpur	1st ,, 1869	16,429	3,234	19·7
	Bogra	104	Bogra	1st July 1876	9,113	3,259	35·8
		105	Sherpur	1st ,, ,,	4,088	1,057	25·9
	Pabna	106	Pabna	1st ,, ,,	19,274	3,771	19·6
		107	Serajganj	1st April 1869	24,777	3,925	15·8
	Malda	108	English Bazar	1st ,, ,,	14,322	2,175	15·2
		109	Old Malda	1st ,, ,,	3,750	806	21·5
		110	Nawabganj	1st February 1903	11,956	2,266	18·9
	Darjeeling	111	Darjeeling	1st April 1850	19,005	1,125	5·9
		112	Kurseong	1st May 1879	5,574	638	11·4
			Divisional Total		187,359	34,953	18·7
			Grand Total		19,71,194	3,17,722	16·11
			Grand Total for 1945-46		19,78,115	3,18,099	16·08

APPENDIX B.

Statement showing the results of General Election held in Municipalities in the Bengal Presidency during the year ending 31st March 1916.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
1	Burdwan ...	Ward No. I 1,184	923	77·9	3	12	
		,, II 982	No poll	...	3	3	
		,, III 766	569	74·2	3	19	
		,, IV 188	173	92·02	3	14	
		,, V 455	423	92·9	3	14	
3	Katwa ...	Ward No. I 222	131	59·009	3	6	
		,, II 585	399	68·2	3	8	
		,, III 61	45	73·7	2	4	
4	Dainhat ...	Ward No. I 87	No poll	...	2	2	
		,, II 233	76	32·6	2	5	
		,, III 101	33	32·6	2	4	
		,, IV 85	49	57·6	2	4	
5	Raniganj ...	Ward No. I 516	No poll	...	3	3	
		,, II 563	,,	...	3	3	
		,, III 208	,,	...	2	2	
7	Suri ...	Ward No. I 145	No poll	...	2	3	One withdrew.
		,, II 147	,,	...	2	4	Two withdrew.
		,, III 86	13	15·11	1	3	Two of the candidates withdrew.
		,, IV 72	No poll	...	1	1	
		,, V 79	Ditto	...	2	6	Four withdrew.
		,, VI 138	117	84·78	2	8	
		,, VII 115	93	80·87	1	6	
8	Bankura ...	Ward No. I 196	17	8·7	2	6	After recording of 17 votes 4 candidates withdrew.
		,, II 116	63	54·2	1	3	After recording of 63 votes 2 candidates withdrew.
		,, III 221	15	6·7	2	4	After recording of 15 votes 2 candidates withdrew.
		,, IV 328	No poll	...	2	6	Four withdrew.
		,, V 239	134	56·7	2	7	After recording of 134 votes 5 candidates withdrew.
		,, VI 112	No poll	...	1	1	
11	Midnapore ...	Ward No. I 578	370	64·01	2	4	One withdrew.
		,, II 560	316	56·4	2	4	Ditto.
		,, III 440	284	64·59	2	4	Ditto.
		,, IV 877	485	55·3	2	6	Three withdrew.
		,, V 460	256	55·6	2	4	One ditto.
		,, VI 417	247	59·2	2	4	Ditto.
18	Hooghly-Chinsura	Ward No. I 384	No poll	...	2	2	
		,, II 719	,,	...	2	2	
		,, III 731	517	70·72	2	3	
		,, IV 604	502	83·11	2	4	
		,, V 879	102	11·6	2	3	One withdrew while the poll was in progress.
		,, VI 772	473	61·26	2	4	
19	Serampore ...	Ward No. I 652	364	55·8	2	3	
		,, II 1,406	698	49·6	3	8	
		,, III 950	552	58·1	2	7	
		,, IV 151	98	64·9	1	2	
		,, V 502	No poll	...	2	2	
20	Rishra-Konnagore.	Ward No. I 453	296	65·3	2	6	
		,, II 561	331	59·001	2	4	
		,, III 282	175	62·05	2	5	
		,, IV 559	280	50·08	2	5	

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
21	Uttarpara ...	Ward No. I 176	135	76·7	2	5	One withdrew.
		,, II 220	164	74·5	2	3	
		,, III 139	112	80·5	2	3	
		,, IV 187	No poll	...	2	3	One withdrew.
22	Baidyabati ...	Ward No I 340	No poll	...	2	2	
		,, II 285	,,	...	2	2	
		,, III 270	,,	...	2	2	
		,, IV 432	,,	...	2	2	
23	Bhadreswar ...	Ward No. I 285	233	81·7	3	6	
		,, II 265	88	33·2	2	5	
		,, III 422	No poll	...	2	2	
		,, IV 67	,,	...	1	1	
24	Kotrung ...	Ward No. I 180	161	89·4	3	6	
		,, II 299	257	85·9	3	7	
25	Bansberia ...	Ward No. I 57	No poll	...	1	1	
		,, II 183	,,	...	1	2	One withdrew.
		,, III 130	,,	...	2	3	Ditto.
		,, IV 209	,,	...	2	2	
26	Arambagh ...	Ward No. I 266	No poll	...	2	2	
		,, II 128	72	56·2	1	2	
		,, III 82	9	10·9	1	2	
		,, IV 54	No poll	...	2	3	One withdrew.
		,, V 140	,,	...	1	1	
		,, VI 45	,,	...	1	1	
27	Howrah ...	Ward No. I 1,374	542	39·4	2	5	
		,, II 476	254	53·3	1	4	
		,, III 1,247	933	74·9	3	10	
		,, IV 1,954	1,341	68·6	2	9	
		,, V 1,858	No poll	...	2	2	
		,, VI 2,623	1,470	56·04	2	10	
		,, VII 1,979	No poll	...	2	2	
		,, VIII 2,562	96	3·7	3	4	
		,, IX 1,006	689	68·4	2	3	
		,, X 663	No poll	...	1	1	
	PRESIDENCY DIVISION.						
31	Baranagar ...	Ward No. I 678	No poll	...	2	2	
		,, II 1,055	654	61·9	3	8	
		,, III 709	218	30·7	2	3	
		,, IV 544	No poll	...	2	4	Two withdrew.
32	Kamarhati ...	Ward No. I 177	No poll	...	3	3	
		,, II 505	,,	...	2	3	One withdrew.
		,, III 282		...	2	2	
		,, IV 419	308	73·5	2	4	
33	South Suburban	Ward No I 1,070	No poll	...	2	4	Two withdrew.
		,, II 414	,,	...	1	1	
		,, III 532	,,	...	1	1	
		,, IV 473	187	39·5	1	2	
		,, V 504	196	38·9	1	2	
		,, VI 304	195	64·1	1	3	
36	Rajpur ...	Ward No. I 746	586	78·5	4	11	
		,, II 307	No poll	...	2	2	
		,, III 329	,,	...	3	...	
		,, IV 134	134	82·3	1	3	
		,, V 295	No poll	...	2	2	
37	Baruipur ...	Ward No. I 271	No poll	...	1	1	
		,, II 113	,,	...	1	1	
		,, III 89	75	84·2	1	2	
		,, IV 49	No poll	...	1	...	
		,, V 89	,,	...	1	...	
		,, IV 68	,,	...	1	...	

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY	Numbe. of voters in the Ward or Municipality, if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
	PRESIDENCY DIVISION—*contd.*						
39	South Dum-Dum	Ward No. I 369	153	41·4	2	7	
		,, II 317	93	29·3	2	6	
		,, III 239	86	35·9	2	4	
40	North Dum-Dum	Ward No. I 168	No poll	...	3	...	
		,, II 424	383	90·3	3	6	
41	South Barrackpore	Ward No. I 173	142	81·5	2	4	
		,, II 148	No poll	...	1	...	
		,, III 166	,,	...	2	...	
		,, IV 97	80	82·5	1	2	
		,, V 137	No poll	...	1	...	
		,, VI 190	,,	...	1	...	
		,, VII 133	,,	...	2	...	
		,, VIII 146	92	55	2	5	
42	Panihati ...	Ward No. I 316	No poll	...	1	1	
		,, II 141	,,	...	1	1	
		,, III 234	,,	...	1	...	
		,, IV 216	41	18·9	1	3	
		,, V 51	No poll	...	1	...	
		,, VI 154	,,	...	1	...	
		,, VII 81	,,	...	1	...	
44	North Barrackpore	Ward No I 128	No poll	...	1	...	
		,, II 177	,,	...	1	...	
		,, III 195	129	66·1	2	4	
		,, IV 118	No poll	...	1	...	
		,, V 80	,,	...	1	...	
		,, VI 70	60	85·6	1	2	
		,, VII 92	78	84·7	1	2	
		,, VIII 145	113	77·8	1	3	
		,, IX 91	No poll	..	1	...	
47	Naihati ...	Ward No. I 406	No poll	...	2	...	The election of Wards Nos. II and III failed owing to irregularities in the election proceedings, and fresh elections were held.
		,, II 1,119	791	70·7	2	7	
		,, III 1,680	No poll	...	2	...	
50	Gobordanga ...	Ward No. I 86	No poll	...	1	...	
		,, II 149	,,	...	1	...	
		,, III 100	,,	...	1	...	
		,, IV 113	,,	...	1	...	
		,, V 45	,,	...	1	...	
		,, VI 91	,,	...	1	...	
51	Basirhat ...	Ward No. I 147	No poll	...	1	...	
		,, II 52	,,	...	1	...	
		,, III 178	79	44·3	1	2	
		,, IV 461	228	49·5	1	2	
		,, V 148	No poll	...	1	...	
		,, VI 88	,,	...	1	...	
		,, VII* 149	,,	...	...	...	* The election of Ward No. VII failed for want of candidates as the applications in Form B under rule 14 of all the candidates were rejected for not being properly filled in. The Commissioner of the Ward was appointed under section 16 of the Bengal Municipal Act.
		,, VIII 146	,,	...	1	...	
		,, IX 36	,,	...	1	...	
		,, X 30	,,	...	1	...	
53	Taki ...	Ward No. I 67	38	56·7	2	4	
		,, II 80	56	70	2	3	
		,, III 45	No poll	...	1	...	
		,, IV 36	,,	...	1	...	

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality, if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
	PRESIDENCY DIVISION—*contd.*						
55	Krishnagar ...	Ward No. I 2,008	997	49·6	4	7	One withdrew.
		,, II 874	No poll	...	3	8	Five ditto.
		,, III 470	250	53·1	2	7	
		,, IV 659	430	65·2	3	5	One withdrew.
		,, V 553	152	27·4	2	5	Ditto.
57	Ranaghat ...	Ward No. I 110	No poll	...	2	2	
		,, II 131	,,	...	2	2	
		,, III 179	100	55·8	2	3	
		,, IV 192	No poll	...	2	2	
		,, V 117	79	67·5	2	3	
		,, VI 121	No poll	...	2	2	
59	Kushtia ...	Ward No. I 115	12	10·4	2	8	Six withdrew.
		,, II 147	109	74·1	2	10	Contested.
		,, III 89	No poll	...	2	5	Three withdrew.
		,, IV 154	117	75·9	2	7	Contested.
		,, V 132	37	28·03	2	12	Ditto.
60	Kumarkhali ...	Ward No. I 135	70	51·8	2	5	Two withdrew.
		,, II 153	*128	83·6	3	4	
		,, III 154	No poll	...	2	2	
		,, IV 35	,,	...	1	1	
		,, V 162	98	60·4	2	3	
61	Meherpur ...	Ward No. I 80	46	57·4	1	2	Contested.
		,, II 55	No poll	...	1	1	
		,, III 81	,,	...	1	1	
		,, IV 37	,,	...	1	1	
		,, V 75	51	68	1	2	Contested.
		,, VI 61	42	68·8	1	2	Ditto.
62	Birnagar ...	Ward No. I 147	107	72·6	3	4	
		,, II 103	74	71·8	2	4	
		,, III 64	28	43·7	2	3	
		,, IV 97	47	48·4	1	2	
64	Berhampur ...	Ward No. I 621	347	55·8	3	6	
		,, II 36	No poll	...	1	1	
		,, III 1,021	,,	...	5	6	One of the candidates withdrew.
		,, IV 648	,,	...	4	8	Except one, all the candidates withdrew. Hence only one was duly elected; others were nominated by Government.
		,, V 461	301	65·2	3	4	
		,, VI 111	No poll	...	1	1	
65	Murshidabad ...	Ward No. I, Sahanagar. 1232	No poll	...	6	6	
		Ward No. II, Ichhaganj 214	179	83·6	2	3	
		Ward No. III, Nashipur. 259	198	76·4	2	3	
67	Jangipur ...	Ward No. I 104	81	77·8	2	4	
		,, II 175	125	71·4	2	8	
		,, III 106	70	66·03	2	7	
		,, IV 123	88	71·5	2	8	
		,, V 96	70	72·9	2	5	
		,, VI 124	113	91 1	2	8	
68	Kandi ...	Ward No. I 378	282	74·6	2	3	
		,, II 226	No poll	...	2	2	
		,, III 179	,,	...	1	1	
		,, IV 122	,,	...	1	1	
		,, V 65	,,	...	1	1	

APPENDIX B—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality, if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
	PRESIDENCY DIVISION—*concld.*						
71	Kotchandpur ...	Ward No. I 259	10	3·8	2	3	
		,, II 234	137	58·5	3	4	
		,, III 45	No poll	...	1	1	
72	Maheshpur ...	Ward No. I 107	No poll	...	2	2	
		,, II 91	32	35·1	3	6	
		,, III 90	70	77·7	3	7	
		,, IV 177	100	56·4	2	7	Two withdrew.
73	Khulnā ...	Ward No. I 173	143	82 6	2	4	
		,, II 382	277	72·5	3	6	
		,, III 156	No poll	...	2	2	
		,, IV 212	173	81·6	2	3	
		,, V 142	118	83·09	1	2	
74	Satkhira ...	Ward No I 330	68	20·6	2	5	One withdrew
		,, II 153	No poll	...	1	4	Three withdrew.
		,, III 124	,,	...	1	4	Ditto.
		,, IV 124	,,	...	1	4	Ditto.
		,, V 204	,,	...	1	4	Ditto
		,, VI 156	,,	...	1	5	Four withdrew.
		,, VII 235	32	13·6	1	4	One withdrew.
75	Debhatta ...	Ward No. I 40	30	75·0	1	2	
		,, II 27	16	59·2	1	2	
		,, III 12	No poll	...	1	1	
		,, IV 39	33	84·6	1	3	
		,, V 27	7	25·9	1	2	
		,, VI 16	No poll	...	1	1	
		,, VII 49	,,	...	1	1	
		,, VIII 40	18	45·0	1	2	
	DACCA DIVISION.						
76	Dacca ...	Ward No. I 1,552	No poll	...	3	4	One withdrew.
		,, II 1,528	875	57·3	2	4	
		,, III 2,436	1,415	58·09	2	5	
		,, IV 1,237	828	66·9	2	8	Three contested.
		,, V 832	534	64·2	2	5	Ditto.
		,, VI 669	No poll	...	1	3	Two withdrew.
		,, VII 484	Ditto	...	2	2	
77	Narayanganj ...	Ward No. I 703	438	62·3	2	11	Four contested.
		,, II 1,235	849	68·8	3	8	Five contested.
		,, III 686	No poll	...	3	8	Five withdrew.
78	Mymensingh ...	Ward No. I 88	69	78·4	2	4	
		,, II 260	187	71·9	3	6	
		,, III 235	196	83·4	2	4	
		,, IV 459	250	54·5	3	10	
		,, V 178	126	70·8	2	5	
79	Muktagacha ...	625	No poll	...	6	6	
80	Jamalpur ...	Ward No. I 1,073	655	61·0	2	3	
		,, II 186	47	25·3	1	2	
		,, III 234	165	70 5	3	8	
		,, IV 219	6	2·7	2	3	One withdrew after the votes of six persons were recorded.
		,, V 108	No poll	...	1	1	
		,, VI 378	65	17·2	1	4	
81	Sherpur ...	Ward No. I 258			2	2	
		,, II 245	No poll	...	2	4	Two withdrew.
		,, III 185			2	4	Ditto.
		,, IV 207			2	4	Ditto.
82	Kishorganj ...	Ward No. I 340	296	85·3	3	8	
		,, II 147	No poll	...	1	1	
		,, III 408	Ditto	...	3	3	
		,, IV 82	64	78·0	2	3	
		,, V 74	No poll	...	1	1	
83	Bazitpur ...	Ward No. I 329	276	83·9	2	6	
		,, II 169	141	83·4	2	4	
		,, III 254	No poll	...	2	2	

APPENDIX B—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election (in successful cases).	REMARKS.
1	2	3	4	5	6	7	8
	DACCA DIVISION—*concld.*						
85	Tangail ...	Ward No. I 554	285	51·4	5	10	
		,, II 82	No poll	...	1	1	
		,, III 235	133	56·6	2	3	
		,, IV 293	166	56·6	2	4	One withdrew.
86	Faridpur ...	Ward No. I 448	346	77·2	3	6	
		,, II 256	194	75·7	2	3	
		,, III 122	82	67·2	2	3	
		,, IV 219	157	71·6	2	7	
		,, V 205	139	67·8	3	7	
87	Madaripur ...	Ward No. I 453	207	45·7	1	4	
		,, II 174	76	43·7	1	5	
		,, III 308	163	52·9	2	4	
		,, IV 85	49	57·6	1	6	
		,, V 160	95	59·4	1	3	
		,, VI 158	No poll	...	1	1	
		,, VII 84	78	92·8	1	2	
88	Barisal ...	Katwali ward 474	No poll	..	2	2	The original election held on the 22nd March, 1915, being declared invalid in Law Courts, a fresh election was held on the 27th March 1916.
	CHITTAGONG DIVISION.						
93	Chittagong ..	Ward A 670	No poll	...	2	2	
		,, B 1,051	666	63·36	3	7	All contested.
		,, C 1,163	751	64·57	3	6	Ditto.
		,, D 1,851	1,391	75·14	3	5	Ditto.
		,, E 458	No poll	...	1	2	One withdrew
96	Brahmanbaria ...	Ward No. I 1,315	16	1·2	2	3	One withdrew.
		,, II 363	4	1·1	2	4	Two ditto.
		,, III 367	129	35·1	2	4	Two ditto.
		,, IV 267	5	1·8	2	3	One ditto.
98	Noakhali ...	Ward No. I 175	128	73·1	2	5	Three contested.
		,, II 110	No poll	...	1	2	One withdrew.
		,, III 211	138	65·4	2	6	Three contested.
		,, IV 147	80	54·4	1	3	Two ditto.
		,, V 282	129	45·7	2	7	Five ditto.
	RAJSHAHI DIVISION.						
101	Dinajpur ...	Ward A 491	150	30·5	3	7	
		,, B 610	205	33·6	3	7	The election was hotly contested in all the wards.
		,, C 295	87	29·5	1	4	
		,, D 447	274	61·3	2	9	
		,, E 427	229	53·6	1	4	
102	Jalpaiguri ...	Ward No. I 154	82	53·2	2	5	Two withdrew.
		,, II 92	59	64·1	2	6	Ditto.
		,, III 477	94	19·7	2	7	Four withdrew
		,, IV 298	189	63·4	2	5	Contest was hot
		,, V 186	145	77·9	2	5	One withdrew.
112	Kurseong ...	Ward No. 367	No poll	...	8*	...	* Three were elected and five were nominated by Government.

APPENDIX C.

Statement showing the mode of assessment in vogue in each Municipality in the Bengal Presidency, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year ending 31st March 1916.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	BURDWAN DIVISION.			Rs. A. P.	Rs. A. P.	
1	Burdwan ...	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	1,233 5 0	.....	Due to partial revision of assessment.
		Water rate	At the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent. generally within the water-supply area.	360 12 0	.....	
		Latrine fees	Latrine fees is levied at the following scale— Rs. A. 6-80 (with privies) ... 3 0 81-120 (ditto) ... 4 8 121-160 (ditto) ... 6 0 161 and upwards at 3¾ per cent. on the annual value of holdings.	.....	132 11 0	Due to the exemption of latrine fees, on holdings used as shops or places of business.
2	Kalna	Tax on persons ...	According to the circumstances and property at annas 14 per cent. on the annual income of assessees. At 7½ per cent. on the annual value of Government and other public buildings.	1,049 4 3	.....	The increase is due to revision of assessment and enhancement of the rate of tax on persons from annas 12 to 14 as well as to the new assessment on railway premises.
		Latrine fees	According to the scale fixed by the Commissioner up to Rs. 96 and above Rs. 96 at 6¼ per cent. on the annual value of each holding.	399 2 7	.....	The increase is due to revision of assessment and to assessment of new holdings as well as to the construction of some new privies.
3	Katwa	Tax on persons ...	At 1 per cent. on annual income of assessees. Government and other public holdings are assessed at 7½ per cent. only on their annual value	126 15 9	.....	Due to general revision of assessment.
		Latrine fees	According to annual value of holdings.	26 1 3	.....	
4	Dainhat	Tax on persons ...	At the rate of 14 annas per cent. on the annual income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 5 per cent. on their annual value ...			
5	Raniganj	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	87 0 0	.....	The increase is due to assessment of new and improved holdings.
		Latrine fees	At the rate of 1½ per cent. on the annual value of holdings.	21 8 3	.....	
6	Asansol	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	248 0 0	.....	Ditto ditto.
		Latrine fees	At 3¾ per cent. on the annual value of holdings.	80 0 0	.....	
7	Suri	Tax on persons ...	At Re. 1-6 per cent. per month on income of above Rs. 30 per month and Re. 1-1 on income up to Rs. 30 per month. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	Annual value. Rs. — Rs. / Quarterly tax. Rs. A. — From 1 to 12 ... 0 1; Above 12 „ 24 ... 0 3; „ 24 „ 30 ... 0 6; „ 30 „ 36 ... 0 9; „ 36 „ 48 ... 0 12; „ 48 „ 60 ... 0 15; „ 60 „ 72 ... 1 2; „ 72 „ 84 ... 1 5; „ 84 „ 100 ... 1 8; „ Rs. 100 for every Rs. 25, annas 4 per quarter.			
8	Bankura	Tax on persons ...	At Re. 1½ per cent. per month on income according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
8	Bankura	Latrine fees	Valuation. Rs. — Rs. / Annual fees. Rs. A. — From 1 to 25 (with privy) 3 0; „ 26 „ 30 „ ... 4 0; „ 31 „ 60 (with or without privy) 6 0; „ 61 „ 90 „ ... 7 8; „ 91 „ 120 „ ... 9 8; „ 121 „ 150 „ ... 12 0; „ 151 „ 200 „ ... 16 0; „ 201 „ 250 „ ... 20 0; „ 251 „ 300 „ ... 24 0; „ 301 „ 400 „ ... 28 0; „ 401 „ 500 „ ... 32 0; „ 501 „ 600 „ ... 34 0; „ 601 and upwards „ ... 36 0			The sliding scale of fees was raised during the year. The revised rate will come into force from 1916-17.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Result of any general or partial revision of assessment made during the year. Decrease in income.	Remarks.
1	2	3	4	5	6	7
		Burdwan Division—*contd.*		Rs. A. P.	Rs. A. P.	
29	Vishnupur ...	Tax on persons ...	At Re. 1¼ per cent. per month on income according to circumstances and property. Government and other public buildings are assessed at not more than 6¼ per cent. on their annual value.	...	294 0 0	Due to partial revision of assessment.
		Latrine fees	At Rs. 3 when the annual value of the holding is Rs. 25 and 6 pies per rupee on the annual value of holdings exceeding Rs. 25 in addition to Rs. 3 above referred to.	22 0 0	...	
30	Sonamukhi ...	Tax on persons ...	At Rs. 2 per cent. per month on income according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
31	Midnapore... ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	...	42 12 6	Due to remission, partly compensated by revision of assessment on improved holdings.
		Latrine fees	Ditto ditto ..	...	376 14 6	
32	Tamluk	Tax on persons ...	At 1 per cent. on annual income according to circumstances and property.	52 3 6	...	Due to new assessment and enhancement of taxes of some rate-payers.
		Latrine fees	According to the scale of fees sanctioned by the Municipal Commissioners.	7 14 0	...	Due to increase in the number of new premises.
33	Ghatal	Tax on persons ...	At 1¼ per cent. per month on the income according to circumstances and property.	370 10 0	...	Due to general revision.
		Rate on holdings ...	Government buildings are assessed at 7½ per cent. on their annual value.			
34	Chandrakona ...	Tax on persons ...	At 1 per cent. according to circumstances and property. Government buildings are assessed at 7½ per cent. on their annual value.	...	68 15 0	Due to the fall of trade and scarcity of food-stuff.
35	Ramjibanpur ...	Ditto ...	At annas 12 per cent. on the annual income of assessees according to their circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	83 10 0	...	Due to general revision.
36	Khirpai	Ditto ...	At 1¼ per cent. on the annual income according to circumstances and property.			
37	Kharar	Ditto ...	At 1 per cent. on the annual income according to circumstances and property.	...	53 4 0	Due to remission.
38	Hooghly-Chinsura	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees	At annas 4 per quarter on holding the annual value of which does not exceed Rs. 24; annas 8 per quarter on holding, the annual value of which exceeds Rs. 24 but does not exceed Rs. 48 and 4½ per cent. on the annual value of all other holdings.			
		Water rate	At 6¼ per cent. on the annual value of holdings situated on streets supplied with water and 5¼ per cent. on the annual value of holdings not so supplied.			
39	Serampore ...	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	20 12 6 126 10 0	....	1st half-year 2nd half-year
		Latrine fees ...	Valuation. Rs. Rs. — Rate per annum. Rs. A. P. From 1 to 6 — 0 4 0 „ 7 „ 15 — 0 12 0 „ 16 „ 25 — 2 0 0 „ 26 „ 50 — 3 0 0 Holdings above the annual value of Rs. 50 at 6¼ per cent. on the annual value of holdings. Rate for coolie lines at the rate of Rs. 2-6 per cent. on the annual value of holdings.	18 7 3 39 3 9	....	1st half-year 2nd half-year — On account of new and improved holdings.
		Water rate	At 7½ per cent. on the annual value of holdings where the houses and lands are situated in any road supplied with water and at the rate of Rs. 6 per cent. upon the houses and lands situated in any road not so supplied.	60 8 3 41 14 9	....	1st half-year 2nd half-year — On account of new and improved holdings and for extension of the taxable radius.
40	Rishra—Kounagore.	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	7-15 3	...	Due to assessment of new and improved holdings.
		Latrine fees	Holdings valued— Rate per annum. Rs. Rs. — Rs. As. from 1 to 6 ... 0 4 „ 7 „ 15 ... 0 12 „ 16 „ 25 ... 2 0 „ 26 „ 50 ... 3 0 Holdings above the annual value of Rs. 50 at 6¼ per cent. on the annual value of holdings. Rate per coolie lines at the rate of Rs. 2-6 per cent. on the annual value of holdings.	10 1 9	...	

APPENDIX C—*continued*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	BURDWAN DIVISION—*concld.*			Rs. A. P.	Rs. A. P.	
21	Uttarpara ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	359 1 6	...	Due to partial revision of assessment of new and improved holdings.
		Latrine fees	At 4½ per cent. on the annual value of holdings.	201 1 3	...	
22	Baidyabati ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	10 11 9	...	Due to new and improved holdings.
		Latrine fees	Ditto ditto ...	...	325 0 3	Due to remission of latrine fees in non-latrine areas which are now being realized and credited under the head "Recoveries on account of services rendered to private individuals."
23	Bhadreswar ...	Rate on holdings in Wards Nos. I, II, and III.	At 6½ per cent. on the annual value of holdings.	153 8 6	...	Due to assessment of the cooly lines of the Shamnagar North Mills and of new and improved holdings.
		Tax on persons in Ward No. IV.	Calculated at 7 per cent. on the annual income of the rate-payers.	0 1 6	...	Due to assessment of a new holding.
		Latrine fees	Calculated generally at Rs. 4-14 per cent. on the annual valuation of domestic buildings and at Rs. 9-6 per cent. on the annual value of cooly lines in mill bustles.	241 2 6	...	Due to assessment of the cooly lines of the Shamnagore North Mills and of new and improved holdings.
24	Kotrung	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	37 3 3	.....	Due to partial revision of assessment of new and improved holdings.
		Latrine fees (in vogue in part of Ward No. I and in the whole of Ward No. II).	At 3½ per cent. on the annual value of holdings.	18 11 9	.....	
25	Bansberia ...	Tax on persons ...	Re. 1-8 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
26	Arambagh ...	Tax on persons ...	At annas 12 per cent. Government and other public buildings are assessed at 7½ per cent. on their annual value.	361 15 9	.....	Due to general revision of assessment.
		Latrine fees (in vogue in Ward No. I and parts of Wards Nos. II and VI).	At one anna three pies per rupee on the annual value of holdings.	395 13 9	.....	Due to levying of latrine fees in parts of Wards Nos. II and VI.
27	Howrah	Tax on holdings ...	At 7½ per cent	7,427 15 9	.....	Increase resulted from assessment of new and improved holdings, as well as general revision of assessment of Wards Nos. VI and III.
		Lighting rate	At 3 ,, ...	2,624 11 0	.....	
		Latrine fees	According to scale	3,747 8 0	.....	
		Water rate	5 and 6 per cent	6,069 14 9	.....	
28	Bally	Tax on holdings ...	At 6 per cent. on annual valuation of holdings.	1,391 0 0	.....	The rate has been reduced from 7½ to 6 per cent. during the year under report.
		Latrine fees	At 5½ per cent. on annual valuation of holdings.	2,966 0 0	.....	The increase is due to the general revision of assessment made by Government Assessor.
	PRESIDENCY DIVISION.					
29	Cossipore-Chitpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	3,379 0 0	...	The increase of Rs. 6,827 was swallowed up by the heavy reduction in taxes granted to the Eastern Bengal Railway on their appeal against the revised assessment of their properties.
		Latrine fees	According to a scale	295 0 0	...	
		Water rate	At 4 per cent. on the annual value of holdings.	1,802 0 0	...	
		Lighting rate	At 3 per cent. on the annual value of holdings.	1,351 0 0	...	
30	Maniktala ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	352 0 0	...	Due to intermediate revisions.
		Latrine fees	According to a scale	39 0 0	...	
		Water rate	At 5 per cent. on the annual value of holdings having no filtered water connections and at 7 per cent. on the annual value of holdings having filtered water connections.	441 0 0	...	
		Lighting rate ...	At 3 per cent. on the annual value of holdings.	19 0 0	...	
31	Baranagar ...	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	...	1,105 0 0	Due to remissions granted on account of Railway lines as well as on account of some houses and bastees acquired by the Baranagore Jute Factory Company and demolished by them.
		Latrine fees	According to a scale	...	450 0 0	
32	Kamarhati ...	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	96 0 0	...	Due to assessment of improved holdings.
		Latrine fees	According to a scale	...	24 0 0	Due to partial revision of assessment.
33	South Suburban ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	...	...	
		Latrine fees	According to a scale	...	...	
		Water rate	At 3 per cent. on the annual value of holdings.	...	...	
34	Tollygunj ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	634 0 0	...	Due to assessment of new and improved holdings.
		Latrine fees	According to a scale	312 0 0	...	
		Water rate	At 5½ per cent. on the annual value of holdings within 400 feet from the nearest hydrant and 4½ per cent. beyond 400 ft., but within 1,000 ft. from the hydrant.	179 0 0	...	

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*contd.*			Rs. A. P.	Rs. A. P.	
35	Garden Reach ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	...	...	
		Latrine fees	According to a scale	...	...	
		Water rate	At 3¾ per cent. on the annual value of holdings.	...	...	
36	Rajpur	Tax on persons ...	From annas 10 to Re. 1 according to the circumstances and property of the assessees.	...	...	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	A general revision of assessment was made during the year, the result of which will take effect from the year 1916-17.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	...	...	
37	Baruipur	Tax on persons ...	Generally at 1 per cent. on the annual income of assessees.	...	...	Assessments were generally revised during the year. The revised demand was enforced from 1st April 1916. The result of the assessment will be shewn in the next report.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	
		Latrine fees	At 3 per cent. on the annual value of holdings.	...	...	
38	Jainagar ...	Tax on persons... ...	By apportionment having regard to the circumstances and property of the assessees.	277 0 0	...	Due to general revision of assessment, made during the year 1914-15, which took effect from the 1st quarter of 1915-16.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	16 0 0	
		Latrine fees	At 2 per cent. on the annual value of holdings.	476 0 0	...	
39	South Dum Dum ...	Rate on holdings ...	At 5 per cent. on the annual value of holdings.	...	763 0 0	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to a scale	...	969 0 0	
		Water rate	At 2 to 4 per cent. on the value of holdings and in case of house connection the water rate is levied at 5 per cent.	...	615 0 0	
40	North Dum Dum...	Tax on persons ...	At 12 annas per cent. on the annual income of assessees.	...	...	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 3 per cent. on the annual value of holdings.	...	...	
41	South Barrackpore	Rate on holdings (in Mausimanpara Ward).	At 5 per cent. on the annual value of holdings.	...	...	
		Tax on persons (in other Wards).	At annas 12 per cent. on the annual income of assessees.	...	...	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6 per cent. on the annual value of holdings.	...	...	
42	Panihati ...	Tax on persons	At annas 12 per cent. on the annual income of assessees.	.....	.....	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 7 per cent. on the annual value of holdings.	.....	.....	
43	Titagarh ...	Rate on holdings ...	Ditto ditto.	84 0 0	...	Due to assessments of new and improved holdings.
		Latrine fees ...	At 5 per cent. on the annual value of holdings and at 9 pies per head per month in cooly lines.	59 0 0	...	
44	North Barrackpore	Tax on persons ...	At annas 10 per cent. of income.	...	...	
			Government and other public buildings are assessed at 7½ per cent. on the annual value.	100 0 0	...	Due to partial revision.
		Latrine fees ...	At 10 per cent. on the annual value of holdings.	...	...	
45	Garulia ...	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	1,042 0 0	...	
		Latrine fees ...	At 1 anna 3 pies per head (adult) of population per mensem in case of residential-houses and annas 2 per compartment per month in case of cooly lines.	...	18 0 0	Due to general revision of assessment.
46	Barasat ...	Tax on persons ...	At the uniform rate of annas 13 per income of Rs. 100.	69 0 0	...	
			Government and other public buildings are assessed at 7½ per cent. on their value.			
		Latrine fees ...	At 7 per cent. on the annual value of holdings.	6 0 0	..	
47	Naihati ...	Tax on persons ...	At Re. 1-2 per quarter on a monthly income of Rs. 100.	...	...	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees ...	At 5 per cent on the annual value of holdings.	...	...	
48	Halisahar ...	Tax on persons ...	At Rs. 1-14 per quarter on a monthly income of Rs. 100.	...	...	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	59 0 0	...	Due to partial revision of assessment
		Latrine fees ...	At annas 4 per each pucca room and annas 2 per katcha house.	...	...	

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*contd.*			Rs. A. P.	Rs. A. P.	
49	Bhatpara ...	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	4,332 0 0	...	Due to general revision of assessment.
		Latrine fees ...	At 5 per cent. on the annual value of holdings.	746 0 0	...	
50	Gobordanga ...	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	93 0 0	...	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	
51	Basirhat	Ditto ...	At annas 12 per cent. on the annual income of assessees.	...	...	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	
		Latrine fees ...	At 7½ per cent. on the annual value of holdings. In the case of private holdings occupied by a hirer at the same percentum on the annual rent of the holdings.	...	...	
52	Baduria ...	Tax on persons ...	At annas 12 per cent. on the annual income of assessees.	...	120 0 0	Decrease was due to partial revision.
			Government and other public buildings are assessed at 7½ per cent. on the annual value.	...	4 0 0	
		Latrine fees ...	According to a scale	...	...	
53	Taki	Tax on persons ...	At 1 per cent. on the annual income of assessees.	...	17 0 0	Due to remissions.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	
54	Budge-Budge ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	...	...	A general revision of assessment was made during the year. The result will be shewn in the report of 1916-17.
		Latrine fees ...	Ditto ditto.	...	...	
55	Krishnagar ...	Rate on holdings ...	Ditto ditto.	...	179 0 0	Due to remissions granted in revised cases.
		Latrine fees	According to a sliding scale on the valuation of holdings.	...	91 0 0	
56	Santipur	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	782 0 0	...	Due to general revision of assessment.
		Latrine fees	At 6 per cent. on the annual value of holdings.	279 0 0		
57	Ranaghat ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	131 0 0	...	Due to assessment of new and improved holdings.
		Latrine fees	At 5½ per cent. on the annual value of holdings.	46 0 0		
58	Nabadwip ...	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	134 0 0	...	Due to partial revision of assessment.
		Latrine fees	At 6½ per cent. on the annual value of holdings up to the valuation of Rs. 48 and over Rs. 48 at 6½ per cent.	...	486 0 0	Decrease is due to the abolition of the enhanced rate assessed on the number of lodgers for which each lodging house is licensed.
59	Kushtia	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	358 0 0	...	Due to assessment of new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of holdings.	210 0 0		
60	Kumarkhali ...	Tax on persons ...	No fixed rate, according to circumstances and property.	124 0 0	...	Due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 8⅓ per cent. on the annual value of holdings.	72 0 0		
61	Meherpur ...	Tax on persons ...	No fixed rate according to circumstances and property.	...	60 0 0	Owing to partial revision during the year.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
62	Birnagar ...	Ditto ...	Ditto ditto ...	14 0 0	106 0 0	Due to partial revision of assessment.
63	akdah ...	Ditto ...	Ditto ditto ...	507 0 0	...	Due to general revision of assessment
64	Berhampore ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	139 5 0	...	Due to assessment of new and improved holdings.
		Water-rate	At 7½ per cent. on the annual value of holdings when the houses and lands are situated in any road supplied with water, and 6 per cent. when the houses and lands are situated in any road not so supplied.	130 0 3		
		Latrine fees	According to a sanctioned scale ...	182 1 0		
65	Murshidabad ..	Tax on persons ...	At 1 per cent. on income	345 6 0	...	The increase is due to general revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	According to scale fixed by the Municipal Commissioners at a meeting.	636 0 0		
66	Azimganj ...	Tax on persons ...	At 1 per cent. on income	...	237 15 0	Due to remission.
		Latrine fees ...	At Rs. 5 per cent. on the annual value of holdings.	...	43 5 6	
67	Jangipur ...	Tax on persons ...	At 1 per cent. on income	56 0 0	...	Due to revision of assessment.
			Government buildings at 7½ cent. on the annual value of the holdings.			
		Latrine fees	At 11 pies per rupee on the annual value of holdings.	66 12 0		
68	Kandi	Tax on persons ...	At 1 per cent. on income	...	...	
			Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At annas 11 per cent. per month on the annual value of holdings.	...	...	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PRESIDENCY DIVISION—*concld.*			Rs. A. P.	Rs. A. P.	
69	Dhulian	Tax on persons ...	According to circumstances and property generally at 1 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	88 13 6	...	Due to revision of assessment.
70	Jessore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	350 4 0	...	Due to partial remission of assessment.
		Latrine fees	According to a scale varying from Re. 1 to Rs. 50 per annum.	121 0 0	...	
		Water rate	At 6½ per cent. on the annual value of holdings situated on the roads supplied with water, and at 6 per cent. on the annual value of holdings situated on the roads not so supplied.	322 4 0	...	
71	Kotchandpur ...	Tax on persons ...	At Re. 1-4 per cent. on annual income. Government and other public buildings are assessed at 7½ per cent. on the annual value.	300 5 3	...	Ditto.
		Latrine fees	At Rs. 3-12 per cent. on the annual value of holdings.	...	29 4 0	
72	Maheshpur ...	Tax on persons ...	At Re. 1-8 per cent. on annual income Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	No revision of assessment.
73	Khulna	Tax on persons ...	No fixed rate, generally at Re. 1-2 per cent. on income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	928 0 0	...	Due to the imposition of water rate and to the general revision of assessment.
		Latrine fees	At 12 per cent. on the annual value of holdings.	637 0 0	...	
		Water rate	At 6 per cent. on the annual value of those holdings which are situated within a radius of 500 feet from the nearest stand-pipe or other supply of water and 4 per cent. above that distance.	4,108 0 0	...	
74	Satkhira	Tax on persons ...	At Re. 1 per cent. on annual income	...	109 14 0	Due to partial revision of assessment.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	38 4 0	...	Due to assessment of new holdings.
		Latrine fees	At 12 per cent. on the annual value of holdings.	17 8 0	...	Due to partial revision of assessment.
75	Debhatta	Tax on persons ...	At Re. 1-8 per cent. on annual income Government and other public buildings are assessed at 7½ per cent. on their annual value.	1,577 5	...	Due to general revision of assessment.
	DACCA DIVISION.					
76	Dacca ...	Tax on holdings and lands.	At 10 per cent. on the annual value of holdings and lands.	382 0 0	.....	Due to assessment of new and improved holdings.
		Latrine fees	On the annual value of holdings at the following rates :—	146 0 0	.....	
		Water rate	At 2 per cent. on the annual value of holdings without house connections, but at 5 per cent. on those having house connections.	449 0 0	.....	

Value. From— Rs. A.	To— Rs. A.	Quarterly tax. Rs. A. P.
6 4	11 4	0 3 9
12 8	23 12	0 7 6
25 0	35 0	0 11 3
36 4	47 8	0 14 3
48 12	71 4	1 1 3
72 8	95 0	1 5 0
96 4	120 0	1 8 0
121 4	143 12	1 11 0
145 0	167 8	1 14 0
168 12	191 4	2 1 0
192 8	215 0	2 4 9
216 4	240 0	2 7 9
241 4	287 8	2 11 9
288 12	335 0	2 15 9
336 4	383 12	3 3 9
385 0	431 4	3 8 6
432 8	480 0	3 12 6
481 4	575 0	4 4 6
576 4	671 4	4 12 6
672 8	767 8	5 4 6
768 12	863 12	5 14 0
865 0	960 0	6 6 0
961 4	1,055 0	6 14 0
1,056 4	1,151 4	7 6 0
1,152 8	1,247 8	7 14 0
1,248 12	1,440 0	8 14 0
1,441 4	1,631 4	9 14 0
1,632 8	1,823 12	10 14 0
1,825 0	2,015 0	11 14 0
2,016 4	2,207 8	12 14 0
2,208 12	2,400 0	13 14 0
2,401 4	2,880 0	16 6 0
2,881 4	2,963 12	16 14 0
2,965 0	6,720 0	36 6 0
6,721 4	11,520 0	61 6 0 or upwards.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Dacca Division—*contd.*			Rs. A. P.	Rs. A. P.	
77	Narayanganj ...	Tax on holdings ...	At 6¼ per cent. on the annual value of holdings.	155 0 0	.....	Due to revision of assessment.
		Latrine fees ...	On a scale sanctioned by Government as below :—	94 0 0	.....	
			Exceeding Rs. / Not exceeding Rs. / Fees payable per annum Rs. A.			
			... 18 — 1 8			
			18 24 — 2 0			
			24 30 — 3 0			
			30 36 — 4 0			
			36 48 — 5 0			
			48 60 — 6 0			
			60 72 — 7 0			
			72 84 — 8 0			
			84 96 — 9 0			
			96 120 — 10 0			
			120 150 — 11 0			
			150 200 — 12 0			
			200 250 — 13 0			
			250 300 — 14 0			
			300 350 — 15 0			
			350 400 — 16 0			
			400 450 — 17 0			
			450 500 — 18 0			
			500 600 — 20 0			
			600 700 — 22 0			
			700 800 — 24 0			
			800 900 — 26 0			
			900 1,000 — 28 0			
			1,250 1,500 — 32 8			
			1,500 1,750 — 35 0			
			1,750 2,000 — 37 0			
			2,000 2,500 — 50 0			
			2,500 3,000 — 60 0			
			3,000 4,000 — 75 0			
			4,000 5,000 — 90 0			
			5,000 6,000 — 100 0			
			and so forth, at Rs. 10 per thousand.			
		Water rate ...	At 6 per cent. on the annual value of holdings.	92 0 0	.....	
78	Mymensingh ...	Tax on persons ...	At annas 12 per cent., on the annual income according to circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	257 0 0	Due to subsequent remission and mutations.
		Latrine fees	At 5 per cent. on the annual value of holdings.	354 0 0	.....	Due to intermediate assessment.
		Water rate	At 6¼ and 5½ per cent. on the annual value of holdings according to distances from the nearest hydrant.	538 0 0	.....	
79	Muktagacha ...	Tax on persons ...	According to circumstances and property at annas 12 per cent. on the income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	205 1 0	Due to remission.
		Latrine fees	At 7½ per cent. per annum on the annual value of holdings.	.....	146 6 6	
80	Jamalpur ...	Tax on persons ...	According to circumstances and property at the rate of annas 12 per cent. on the annual income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	2,487 11 0	.....	Due to general revision of assessment.
		Latrine fees	At 7½ per cent. on the annual value of holdings.	1,097 1 0	.....	
81	Sherpur	Tax on persons ...	According to circumstances and property at 1 per cent. on the annual income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	118 2 6	Due to remission.
		Latrine fees	At 6 per cent. on the annual value of holdings.	7 11 3	.....	Due to assessment of new holdings.
82	Kishorganj ...	Tax on persons ...	According to circumstances and property at annas 15 per cent. on the annual income (maximum Rs. 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	12 15 9	Due to partial revision of assessment.
		Latrine fees	At 6 per cent. on the annual value of holdings.	.....	46 9 6	

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR. Increase in income.	Decrease in income.	REMARKS.
1	2	3	4	5	6	7
	DACCA DIVISION—*contd.*			Rs. A. P.	Rs. A. P.	
83	Baijitpur ...	Tax on persons ...	According to property and circumstances of the assessee (maximum Rs 84 and minimum annas 6 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	No revision of assessment.
		Latrine fees	At 7½ per cent. on the annual value of holdings.	.....	.....	
84	Netrakona ...	Tax on persons ...	At the rate of annas 14 per cent. on the income (maximum Rs. 84 and minimum annas 7 only). Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At 6½ per cent. on the annual value of holdings.	409 0 0	.....	Due to revision of assessment.
85	Tangail	Tax on persons ...	At Re. 1-1 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	280 0 0	Due to remission.
		Latrine fees	At 6 per cent. on the annual value of holdings.	8 0 0	.....	Due to assessment made on Kagmari hât
86	Faridpur	Tax on persons ...	At annas 12 per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	1,431 0 0	.....	No general assessment made during the year.
		Latrine fees	On the annual value of holdings at the rates as follow :—	594 0 0	.....	
			Exceeding Rs. / Not exceeding Rs. / Quarterly tax. Rs. A. ... 10 0 6 10 20 0 10 20 25 0 12 25 30 1 4 30 35 1 8 35 40 1 12 40 54 2 6 54 72 3 0 72 84 3 8 84 100 4 0 100 144 4 4 144 180 4 12 180 200 5 4 200 300 5 12 300 400 6 12 400 500 7 8 500 600 8 8 600 and upwards 9 8			
87	Madaripur ...	Tax on persons ...	At annas 12 per cent. on the income of assessees. Government and other public buildings are assessed at 7½ per cent. on their annual value.	1,270 3 0	.....	Due to general revision of assessment.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	909 13 0	.....	
88	Barisal	Tax on persons ...	At ½ per cent. on the annual income according to circumstances and property.	.....	350 0 0	Due to remissions.
		Latrine fees	On the annual value of holdings at the rates as follow :— Value not exceeding— Rs. / Rs. A. 100 at 7 0 per cent. 150 „ 6 8 „ 200 „ 6 0 „ 300 „ 5 8 „ and in excess of Rs. 300 for every Rs. 100 or a part thereof at 4 per cent. Government and other public buildings at 7½ per cent. on their annual value.	.....	230 0 0	
		Water rate	At 7 per cent. on the annual value of holdings situated within 300 feet from the road supplied with water, and at 6 per cent. on those beyond that subject to a radius of 900 feet from the nearest stand-pipe.	.....	214 0 0	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Dacca Division—*concld.*		Rs. A. P.	Rs. A. P.	
89	Naichiti	Tax on persons ...	No fixed rate, but the tax is levied according to the circumstances and property of the rate-payers.	.....	99 0 0	
90	Jhalakati ...	Tax on persons ...	Ditto ditto ...	87 10 0	.....	Due to new assessment.
		Latrine fees	At 5 per cent. on the annual value of holdings.	41 5 0	.....	
91	Pirojpur	Tax on persons ...	At ¾ per cent. on the annual income of the assessee.	468 1 6	.....	Due to general revision of assessment.
			Government and other public buildings at 7½ per cent. on their annual value.			
		Latrine fees	At 10 per cent. on the annual value of holdings.	115 11 6	.....	
92	Patuakhali ...	Tax on persons ...	At ¾ per cent. on the annual income of the assessees according to their circumstances and property. Government and other public buildings are assessed at 7½ per cent. on their annual value.	65 0 0	.....	Due to assessment of new persons and buildings.
		Chittagong Division.				
93	Chittagong ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings :—	17,445	.....	
		Latrine fees	Value. From. To. Annual tax.			
			Rs. A. P. Rs. A. P. Rs. A. P.	2,353	.....	Increase is due to general revision.
			... 10 0 0 ... 0 6 0 10 0 0 15 0 0 ... 0 9 0 15 0 0 20 0 0 ... 0 12 0 20 0 0 25 0 0 ... 0 15 0 and at annas 3 per Rs. 5 at the rate of 3¾ per cent. on the annual value of holdings.			
94	Cox's Bazar ...	Tax on persons ...	At 8 annas per cent. per annum on income.	10	.....	
			Government and other public buildings are assessed at 7½ per cent. on the annual value.	7	.....	
		Latrine fees	As per schedule prepared by the Municipal Commissioners.	5	.....	
95	Comilla	Tax on persons ...	At 10 annas per cent. per annum on income according to circumstances and property.	... ...	509	Decrease owing to remission due to poverty.
			Government and other public buildings are assessed at 7½ per cent. on their annual value.	.....	.....	
		Latrine fees	At 6 per cent. on the annual value of holdings.	209	.....	Increase owing to partial revision.
96	Brahmanbaria	Rate on holdings in Ward No. I.	At 7½ per cent. on the annual value of holdings.	.....	364	Decrease is due to remission.
		Tax on persons ...	At 12 annas per cent. per annum on income.	297	.....	Increase is due to partial revision.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	191	.....	
97	Chandpur ...	Tax on holdings ...	At 6¼ per cent. on the annual value of holdings.	226	.....	Ditto ditto.
		Latrine fees	Ditto ditto ...	155	.....	
		Water-rate	At Rs. 4-11 on the annual value of holdings.	174	.....	
98	Noakhali ...	Tax on holdings ...	At 7½ per cent. on the annual value of holdings.	210	.....	Ditto ditto.
		Latrine fees	Ditto ditto ...	295	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		RAJSHAHI DIVISION.				
99	Rampur Boalia ...	Rate on holdings ...	At the rate of 6¼ per cent. on the annual value of holdings. Government and other public buildings are assessed at 7½ per cent. on their annual value.	7,775 0 0	...	General revision of assessment.
		Latrine fees	On the value of holdings at a sanctioned scale of rate.	5,626 0 0	...	
100	Nator	Tax on persons (in five wards).	At 12 annas per cent. on income ...	589 1 4	...	General revision of assessmnet.
		Rate on holdings (in seven wards).	At Rs. 4-2-8 per cent. or 8 pies per rupee. Government and other public buildings are assessed at 7½ per cent. on their annual value.			
		Latrine fees	At Rs. 4-2-8 per cent. or 8 pies per rupee.	327 2 8	...	
101	Dinajpur ...	Tax on persons ...	The tax varies from one anna on an income between Rs. 5 and Rs. 10 to Rs. 7 on an income of Rs. 60 and upwards a month. Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	367 8 0	
		Latrine fees	At 10½ pies per rupee on the monthly rent of holdings of private persons and at Rs. 5-7-6 per cent. on the annual value of holdings in respect of Government buildings.			
102	Jalpaiguri ...	Tax on persons ...	At 10 annas per cent. on the monthly income of the rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	329 0 0	...	The increase is due to the assessment on new and improved holdings.
		Latrine fees	At 5 per cent. on the annual value of the holdings.	633 0 0		
103	Rangpur ...	Tax on holdings ..	At 6 per cent. on the annual value of holdings.	4,667 0 0	...	The increase is due on the partial revision of assessment.
		Latrine fees	Ditto ditto.			
		Tax on arable land ...	Ditto ditto.			
104	Bogra	Tax on persons ...	At 12 annas per cent. on the monthly income of the rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	543 0 0	...	The increase has resulted per quarter from general revision of assessment made during the year 1914-15, which took effect from 1st April 1915.
		Latrine fees	At Rs. 7-13 per cent. per annum or one anna and three pies per rupee on the annual value of holdings.	408 0 0		
105	Sherpur	Tax on persons ...	At ¾ pice per rupee on the monthly income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on the annual value.	...	55 5 0	The decrease is due to the partial revision of assessment.
		Latrine fees	At 7½ per cent. on the annual value of holdings.	...	43 8 0	
106	Pabna	Tax on persons ...	At 12 annas per cent. on the monthly income of rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	No revision of assessment was made.
		Latrine fees	At Rs. 7-13 per cent. or one anna and three pies per rupee on the annual value of holdings.			
107	Serajganj ...	Tax on persons ...	At annas 14 per cent. on the income of the rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	8 1 0	...	The increase is due to the partial revision of assessment.
		Latrine fees	At 6¼ per cent. on the annual value of holdings.	14 1 9		
108	English Bazar ...	Tax on persons ...	At Re. 1 per cent. on the income of the rate-payers. Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	3 0 3	The decrease is due to the partial revision of assessment.
		Latrine fees	At 6 per cent. on the annual value of holdings.	6 12 0	...	
109	Old Malda ...	Tax on persons ...	At 1½ per cent. on the approximate income of the rate payers and at 3¾ per cent. of the annual income of gardens. Government and other public buildings are assessed at 7½ per cent. on their annual value.	54 3 0	...	The increase is due to the partial revision of assessment.
110	Nawabganj ...	Tax on persons ...	Generally at 12 annas per cent. on the annual income. Government and other public buildings are assessed at 7½ per cent. on their annual value.	...	...	No revision of assessment during the year.
		Latrine fees	At 6 per cent. per annum on the annual value of holdings.			

APPENDIX C—*concluded.*

Serial number Municipality	NAME OF MUNICIPALITY.	Mode of assessment in vogue.	The rate at which the assessed taxes is levied.	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR.		REMARKS.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	RAJSHAHI DIVISION—*concld.*			Rs. A. P.	Rs. A. P.	
111	Darjeeling ...	Rate on holdings ...	Holdings are generally assessed on their probable or actual rentals less 10 per cent. for furniture.	House rate, Rs. 1,366. Water rate, Rs. 888 Lighting rate, Rs. 701. Latrine rate, Rs. 571.	...	The increase is due to assessment of new and improved holdings.
		Water, lighting rate and latrine fees.	The holdings at and adjoining the bazar and on the outskirts of town proper owned and occupied by Indians are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied. The holdings, water and lighting rates were levied at 8, 2½, and 3 per cent., respectively, and the *latrine* fees according to the following new scale sanctioned by the Commissioners at their meeting held on 29th July 1910 :—			
			1st hundred at Rs. 8 per cent.	...	...	Introduction of new scale.
			2nd " " " 3 "			
			3rd, 4th, 5th, 6th " " " 2 "			
			and above Rs. 600 at 3½ per cent.			
112	Kurseong ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	53 15 9	...	The increase is due to the assessment of new and improved holdings.
		Latrine fees	At Re. 1-8 to Rs. 11 on houses valued up to Rs. 600 and 2 per cent. on houses valued above Rs. 600.	55 13 0		
		Water rate	At 5 per cent. on the value of holdings which have communication pipes, and at 2½ per cent. on the value of those which have no communication pipes, but are situated within a radius of 500 yards from the nearest stand pipe or other source of supply.	28 5 0		

APPENDIX D.

Statement showing the demand, collections, remissions and outstanding balance of each municipality in the Bengal Presidency on account of municipal taxes for the year ending 31st March 1916.

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Burdwan Division.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.
1	Burdwan	35,100	1,23,856	1,58,956	16,520	99,931	1,16,451	94·02	2,896	1,337	4,233	3·4	38,272
2	Kalna	187	11,006	11,193	42	10,814	10,856	98·6	157	7	164	1·4	173
3	Katwa	(a) 922	11,286	12,208	686	10,054	10,740	95·1	52	113	165	1·4	1,303
4	Daihat	35	3,233	3,268	39	3,191	3,221	99·6	5	22	27	·8	20
5	Raniganj	328	19,330	19,658	94	19,012	19,106	98·8	22	249	271	1·4	281
6	Asansol	194	45,445	45,639	155	44,711	44,866	98·7	...	534	534	1·1	239
7	Suri	284	14,017	14,301	55	13,706	13,761	98·17	232	41	273	1·94	267
8	Bankura	3,065	23,618	26,683	573	21,700	22,273	94·3	1,010	313	1,323	5·6	3,087
9	Vishnupur ...	877	13,227	14,104	589	12,265	(b) 12,855	97·1	288	511	779	5·8	470
10	Sonamukhi ...	...	6,280	6,280	...	5,923	5,923	94·1	..	353	353	5·6	4
11	Midnapore... ...	6,480	56,850	63,330	4,494	51,352	55,756	98·07	853	1,297	2,150	3·7	5,424
12	Tamluk	930	7,836	8,766	786	7,314	8,099	103·2	...	44	44	·5	623
13	Ghatal	877	6,499	7,376	787	5,856	6,643	102·2	49	234	283	4·3	450
14	Chandrakona ...	618	2,383	3,001	561	2,145	2,706	113·5	41	28	69	2·8	226
15	Ramjibanpur ...	102	2,413	2,515	96	2,332	2,428	100·6	8	12	20	·8	(c) 67
16	Khirpai	173	1,934	2,127	172	1,693	1,865	95·4	1	18	19	·9	243
17	Kharar	297	3,341	3,638	227	2,763	2,990	89·4	39	53	92	2·7	556
18	Hooghly-Chinsurah	(d) 14,370	56,677	1,01,047	5,815	74,032	79,847	92·1	760	2,840	3,600	4·1	17,600
19	Serampore (old) ...	19,638	56,927	67,753	6,012	32,198	38,210	79·4	1,925	1,094	3,019	6·2	*26,524*
19A	Ditto	...	156,927	56,927	9,743	27,819	37,562	105·3	4,094	948	2,042	5·7	17,323
20	Rishra-Konnagore	...	17,606	17,606	2,226	10,562	12,788	103·3	516	198	714	5·7	4,104
21	Uttarpara	95	18,262	18,357	78	17,793	17,871	97·8	11	186	197	1·07	(e) 289
22	Baidyabati... ...	40	18,791	18,831	31	18,601	18,632	99·1	1	146	147	·7	52
23	Bhadreswar ...	468	29,453	29,921	204	28,731	28,935	98·2	15	268	283	·96	703
24	Konnagar	1,599	9,563	11,162	1,571	8,704	10,275	101·4	27	89	116	1·2	(f) 771
25	Bansberia	1,159	4,408	5,567	130	3,646	3,776	85·6	43	116	159	3·6	1,632
26	Arambagh	...	7,900	7,900	...	7,874	7,874	99·67	...	26	26	·32	...
27	Howrah	52,396	9,95,273	10,47,669	34,891	9,34,677	9,69,568	97·4	5,532	36,066	41,598	4·17	36,503
28	Bally	5,579	49,145	54,724	2,930	38,924	41,854	85·16	816	2,662	3,378	6·87	9,492
	Divisional Total ...	1,45,813	16,94,694	18,40,507	89,405	16,18,326	16,07,731	96·3	16,373	49,705	66,078	3 9	1.40.174
Presidency Division.													
29	Cossipore-Chitpur	21,961	3,48,949	3,70,900	8,705	2,99,076	3,07,781	88·2	2,835	30,468	33,303	9·6	29,816
30	Maniktola ...	9,948	1,56,449	1,66,397	3,203	1,48,786	1,51,989[c]	97·1	2,745	4,974	7,719	4·9	6,689
31	Baranagar ...	5,189	55,078	60,267	3,033	51 901	54,939	99·7	2,127	1,548	3,675	6·6	1,653
32	Kamarhati ...	844	22,026	22,870	356	21,140	21,505[c]	97·6	195	215	410	1·8	955
33	South Suburban ...	1,726[c]	38,356	40,082	1,381	35,308	36,689[c]	95·6	1,405	227	1,632	4·2	1,761
34	Tollygunge ...	2,913[c]	33,230	36,143	1,457	28,453	29,910[c]	90·0	468	1,388	1,856	5·6	4,377
35	Garden Reach ...	849	1,05,652	1,06,501	724	97,034	97,758[c]	92·5	87	7,424	7,511[c]	7·1	1,232
36	Rajpur	597	9,267	9,864	383	8,713	9,096[c]	98·1	97	122	219	2·3	549
37	Baruipur ...	290	7,821	8,111	40	7,673	7,713	98·6	187	211	398	5·08	...
38	Jainagar	538	8,691	9,229	423	6,528	6,956	80·03	37	565	602	6·9	1,671
39	South Dum-Dum	7,240[c]	26,861	34,101	2,732	20,825	23,557	87·6	1,477	767	2,244	8·3	8,300
40	North Dum-Dum	35	5,535	5,570	7	5,516	5,523	99·7	28	6	34	·6	13
41	South Barrackpore	1,024	13,801	14,825	510	11,515	12,075	87·4	204	280	484	3·5	2,266
42	Panihati	1,787	11,942	13,729	1,287	10,421	11,708	98·4	181	228	410	3·4	1,611
43	Titagarh ...	...	53,785	53,785	...	53,711	53,711	99·8	—	74	74	·2	...
44	North Barrackpore	310	13,773	14,083	188	11,884	12,072[c]	87·6	35	362	397	2·8	1,614
45	Garulia	...	15,470	15,470	...	15,470	15,470	100·0	...	...	...	...	...
46	Barasat	1,343	12,295	13,637	593	10,761	11,354	92·3	...	...	...	...	2,283
47	Naihati	214	19,906	20,120	150	16,671	16,821	84·5	24	54	78	·3	3,221
48	Halishar	5,112[c]	14,710	19,822	4,962	13,690	18,652[c]	126·7	71	452	523	3·5	647
49	Bhatpara	1,369	52,357	53,726	873	51,965	52,838	100·8	492	234	726	1·3	162
50	Goberdanga ...	11	4,180	4,191	9	4,093	4,102	98·1	2	83	85	2·03	4
51	Basirhat	1,215[c]	9,410	10,625	625	7,745	8,370	88·9	183	175	358	3·8	1,897
52	Baduria	832	4,736	5,568	604	3,959	4,563	96·3	...	...	...	...	1,005
53	Taki	766	3,615	4,381	222	2,418	2,640	73·02	13	9	22	·6	1,719
54	Budge-Budge ...	612[c]	41,042	41,654	361	40,327	40,688	99·1	188	104	292	·7	674
55	Krishnagar ...	8,180	45,450	53,630	4,683	39,404	44,087	97·0	880	1,545	2,425	5·3	7,118
56	Santipur	5,362	40,500	45,862	2,402	32,314	34,716	85·7	267	548	815	2·01	10,331
57	Ramghat	2,100[c]	18,216	18,316	1,449	14,893	16,342	100·7	91	151	252	1·4	1,732
58	Nabadwip	4,860	18,248	23,108	2,201	15,782	17,983	98·5	748	564	1,312	7·1	3,813
59	Kushtia	142	14,170	14,312	127	14,017	14,144	99·8	6	54	60	·4	108
60	Kumarkhali ...	132	5,994	6,126	81	5,616	5,697	95·04	26	62	88	1·4	341
61	Meherpur ...	36	3,484	3,520	27	3,254	3,281	94·1	9	11	20	·5	219
62	Birnagar	123	3,062	3,185	82	2,877	2,959	96·6	28	78	106	3·4	120
63	Chakdah	765	4,278	5,043	589	3,725	4,314	100·8	56	76	132	3·08	597
64	Berhampur ...	1,330	75,233	76,663	589	64,506	65,095	86·5	5	1,152	1,157	1·5	10,311
65	Murshidabad ...	321[c]	18,357	18,678	286	17,708	17,994	98·02	18	369	387	2·1	297
66	Azimgunge ...	95	22,042	22,137	498	20,718	21,216	96·25	41	331	372	1·6	549
67	Jangipur	1,231	10,710	11,941	240	10,438	10,678	99·7	...	131	131	1·2	1,132
68	Kandi	...	9,966	9,966	...	9,557	9,557	95·8	...	137	137	1·3	272
69	Dhulian	615[c]	4,031	4,646	...	3,660	3,660[c]	90·7	609	128	737	18·2	249
70	Jessore	6,516	33,528	40,044	3,469	27,760	31,229	93·1	702	876	1,578	4·7	7,237
71	Kotchandpur ...	127	7,198	7,325	125	6,870	6,995	97·1	2	290	292	4·05	38
72	Maheshpur ...	657[c]	3,050	3,707	372	2,690	3,062	100·3	207	104	311	10·1	334
73	Khulna	1,405	27,216	28,621	1,235	24,160	25,395	93·3	82	270	352	1·2	2,874
74	Satkhira	175	8,894	9,069	132	8,630	8,762	98·5	20	74	94	1·05	213
75	Debhatta	344[c]	3,555	3,899	225	2,057	2,282	64·1	24	670	694	19·5	923
	Divisional Total ...	1,01,230	14,64,119	15,65,349	51,709	13,16,219	13,67,928	93·4	16,903	57,591	74,494	5·0	1,22,927

[c] Revised figures.

(a) The difference of figures in column 14 of Appendix D for 1914-15 and column 3 of the Appendix for 1915-16 is due to a mistake of Rs. 7-7 in the totals of the demand for 1914-15.

(b) Includes Rs. 249 realized on 31st March 1916, but not credited into the treasury within the year under report.

(c) Includes Rs. 45 collected on 30th and 31st March 1916, but not credited into the treasury during the year under report.

(d) The figure shown in column 14 of Appendix D for 1914-15 was wrongly increased by Rs. 180.

(e) Includes Rs. 8 collected on 31st March 1916, but not credited into the Treasury during the year under report.

(f) Includes Rs. 554 collected on 31st March 1916, but not credited into the treasury during the year under report.

N.B.—The figure in italics in column 14 against 19 Serampore (old) has not been included in the divisional total.

APPENDIX D—*concluded.*

Serial number of the Municipality.	NAME OF MUNICIPALITY.	DEMAND.			COLLECTIONS.				REMISSIONS.				Outstanding balance.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.
76	Dacca	*12,532	3,11,679	3,24,511	7,968	2,91,190	2,99,158	95·9	601	5,532	6,133	1·9	19,220
77	Narayanganj ...	*5,068	1,01,129	1,06,197	4,488	95,659	1,00,147	99·0	423	446	869	·8	5,181
78	Mymensingh ...	11,378	70,285	81,663	6,760	63,147	69,907	99·4	667	787	1,444	2·0	10,312
79	Muktagacha ...	965	10,473	11,438	737	10,135	10,872	103·8	212	284	496	4·7	70
80	Jamalpur ...	206	16,953	17,159	113	16,173	16,286	96·0	61	76	137	·8	736
81	Sherpur ...	290	12,432	12,722	288	12,218	12,506	100·6	2	112	114	·9	102
82	Kishorganj ...	71	10,040	10,111	71	9,886	9,957	99·1	...	78	78	·7	76
83	Bajitpur ...	*1,271	4,632	5,903	974	3,548	4,522	97·6	90	143	233	5·0	1,148
84	Netrokona ...	180	11,134	11,314	95	10,486	10,581	95·0	23	123	146	1·3	587
85	Tangail ...	672	13,826	14,498	478	12,936	13,414	97·0	...	134	134	·9	950
86	Faridpur ...	452	27,482	27,934	29	26,262	26,291	95·6	225	712	937	3·4	706
87	Madaripur ...	1,474	21,365	22,839	1,455	20,876	22,331	104·5	15	221	236	1·1	262
88	Barisal	9,283	56,185	65,468	4,921	48,309	53,230	94·7	1,492	1,297	2,789	4·9	9,442
89	Naldhity	...	2,401	2,401	...	2,401	2,401	100·0	...	...	...	...	...
90	Jhalakati ...	7	10,866	10,873	...	10,715	10,715	98·6	...	14	14	·12	144
91	Pirojpur	53	8,530	8,583	40	8,201	8,241	96·6	12	142	154	1·8	188
92	Patuakhali ...	113	5,676	5,789	105	5,467	5,572	98·1	4	17	21	·4	196
	Divisional Total ...	44,315	6,95,088	7,39,403	28,522	6,47,609	6,76,131	97·3	3,817	10,128	13,945	2·0	49,327
	CHITTAGONG DIVISION.												
93	Chittagong ...	920	86,417	87,337	576	75,433	76,009	87·9	83	8,938	9,021	10·4	2,307
94	Cox's Bazar ...	145	3,740	3,885	94	3,604	(a) 3,698	98·8	106	25	131	3·5	56
95	Comilla	(b) 3,456	28,587	32,043	1,469	25,781	27,250	95·3	1,130	181	1,311	4·5	3,482
96	Brahmanbaria ...	1,309	16,786	18,095	1,136	14,278	15,414	91·8	25	147	172	10·0	2,509
97	Chandpur	(c) 280	39,926	40,206	100	38,779	(d) 38,879	97·3	1	761	762	1·9	565
98	Noakhali	226	15,217	15,443	195	14,951	(e) 15,146	99·5	23	48	71	·4	226
	Divisional Total ...	6,336	1,90,673	1,97,009	3,570	1,72,826	1,76,396	92·5	1,368	10,100	11,468	6·01	9,145
	RAJSHAHI DIVISION.												
99	Rampur Boalia ...	10,405	57,708	68,113	8,158	34,382	42,540	73·7	6	4,462	4,468	7·7	21,105
100	Nator	823	15,603	16,426	550	13,946	14,496	92·9	85	926	1,011	6·5	919
101	Dinajpur	590	50,808	51,398	422	50,107	50,529	99·5	62	437	499	·9	370
102	Jalpaiguri ...	1,777	29,339	31,116	1,163	27,226	28,389	96·7	274	972	1,246	4·2	1,481
103	Rangpur	5,033(c)	31,273	36,306	3,565	28,896	32,461	103·8	868	593	1,461	4·7	2,384
104	Bogra	1,757	32,117	33,874	1,687	28,777	30,364	94·5	97	763	860	2·7	2,650
105	Sherpur	125	6,585	6,710	99	6,458	6,557	99·6	16	39	55	·8	98
106	Pabna	5,361	29,092	34,453	3,556	27,034	30,590	105·1	897	756	1,653	5·7	2,210
107	Serajganj	6,128	19,943	26,071	5,289	16,055	21,344	107·0	519	670	1,189	5·9	3,538
108	English Bazar ...	1,879	18,751	20,630	1,629	16,810	18,439	98·3	95	72	167	·9	2,024
109	Old Malda ...	112	4,393	4,505	79	4,223	4,302	97·9	33	41	74	1·7	129
110	Nawabganj ...	904	9,396	10,300	806	8,269	9,075	96·6	71	193	264	2·8	961
111	Darjeeling	838	1,51,938	1,52,776	389	1,46,849	1,47,238	96·9	359	1,270	1,629	1·07	3,889
112	Kurseong	364	37,217	37,581	110	37,030	37,140	99·3	...	17	17	1·05	424
	Divisional total ...	36,096	4,94,163	5,30,259	27,402	4,46,082	4,73,484	95·8	3,382	11,211	14,593	2·9	42,182
	GRAND TOTAL FOR 1915-16.	3,33,790	45,38,737	48,72,527	2,00,608	41,01,062	43,01,670	95·33	41,843	1,38,735	1,80,578	4·001	3,63,755†
	GRAND TOTAL FOR 1914-15.	3,18,035	43,95,096	47,13,131	2,04,367	40,16,201	42,20,568	96·03	40,377	1,16,365	1,56,742	3·5	3,35,821

* Revised figures.

† This is exclusive of Rs. 26,524 being the outstanding balance of the old Serampur Municipality on the 30th September 1915 which were taken over by the two new Municipalities of Serampur and Rishra Konnagore and have been included in the figures against them in column 4.

(*a*) Recovery of Rs. 30 out of an advance made to certain sweepers in 1914-15 has not been shown here.

(*b*) The difference of Rs. 10 with the figures shown in column 14, Appendix D of the previous year is due to the correction of the demand according to the balance of the bills found in the previous audit of account.

(*c*) Actual balance of the previous year was Rs. 280.

(*d*) Excess realization of Rs. 6 included in the figures in columns 15, 19 and 21 of form No. II has not been shown here.

(*e*) The discrepancy of Rs. 240 with the figures in columns 15 and 21 of form No. II is due to the fact that an amount of Rs. 370 untimely collected on the 31st March 1916 has been included in this column. And Rs. 130 untimely collected in 1914-15 is not included in this column but it has been shown in form II. Hence the difference of Rs. 240.

APPENDIX E.

Statement showing the details of educational expenditure incurred by all the

Serial number of Municipality.	NAME OF MUNICIPALITY.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits.)	MAINTAINED OR MANAGED BY MUNICIPALITIES.							AIDED BY MUNICIPALITIES.								
			Technical and other special schools.	Arts colleges.	High schools including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	179	...	...	14,908	...	...	...	14,908	...	...	...	...	...	541	32	573	573
2	Kalna	..	...	...	...	...	...	...	...	..	...	...	...	...	116	120	236	236
3	Katwa	...	...	...	...	...	...	...	...	...	...	...	...	238	118	60	416	416
4	Dainhat	...	...	...	...	...	...	...	...	...	180	...	...	...	115	60	175	355
5	Raniganj	...	...	...	...	...	...	...	...	166	168	240	...	240	96	156	492	1,066
6	Asansol	...	...	...	...	...	...	312 (c)	312	139	84	...	...	...	96	...	96	319
7	Suri	...	...	...	...	...	...	309	309	60	...	120	120	...	...	...	...	300
8	Bankura	...	...	...	...	...	...	...	...	24	...	96	...	338	226	...	564	684
9	Vishnupur	...	...	...	...	...	...	...	...	13	144	...	...	255	128	275	658	815
10	Sonamukhi	...	...	...	...	...	...	...	...	...	420	...	...	138	150	...	288	708
11	Midnapore	...	...	...	239	829	...	...	1,068	175	...	...	...	193	723	140	1,056	1,231
12	Tamluk	...	...	...	...	...	...	...	...	36	...	60	...	...	250	60	310	406
13	Ghatal	...	...	...	...	...	...	...	...	...	360	...	...	81	239	72	392	752
14	Chandrakona	...	...	...	...	...	...	...	...	...	300	...	...	...	243	42	285	585
15	Ramjibanpur	...	...	...	...	...	...	...	...	...	...	120	...	...	235	103	338	458
16	Khirpai	...	...	...	...	...	...	...	...	...	...	108	...	...	132	...	132	240
17	Kharar	...	...	...	...	...	...	...	...	...	...	...	...	79	141	...	220	220
18	Hooghly-Chinsura ...	...	...	...	...	...	...	...	...	96	...	...	..	118	542 (g)	383	1,043	1,139
19	Serampore	...	...	...	...	...	...	210	210	111 (i)	600	534	...	215	523	377	1,115	2,360
20	Rishra-Konnagore ...	...	...	...	...	...	...	195	195	169 (j)	120	126	...	...	112	68	180	595
21	Uttarpara	...	...	...	...	...	...	...	...	120 (l)	..	...	...	...	178	120	298	418
22	Baidyabati	...	...	...	...	...	...	248	248	259 (n)	484	...	...	288	161	39	488	1,231
23	Bhadreswar	...	...	...	...	...	...	...	...	81 (p)	480	...	...	...	447	114	561	1,122
24	Kotrung	...	...	...	...	...	...	...	...	24	...	120	...	109	55	36	200	344
25	Bansberia	...	...	...	...	...	...	...	...	...	...	115	...	...	200	24	224	339
26	Arambagh	...	...	...	...	...	...	...	...	...	84	..	48	82	138	208	428	560
27	Howrah	456	...	...	...	...	...	...	...	2,798	354	439	...	1,103	4,514	1,682	7,299	10,890
28	Bally	...	...	...	...	...	...	...	...	214	...	420	144	109	215	552	876	1,654
	Divisional Total ...	635	...	...	15,147	829	...	1,274	17,250	4,485	3,778	2,498	312	3,586	10,634	4,723	18,943	30,016
	PRESIDENCY DIVISION.																	
29	Cossipore-Chitpur ...	174	...	...	...	...	...	...	...	420	1,200	...	...	510	2,510	1,304	4,324	5,944
30	Maniktala	99	...	...	...	...	...	...	...	125	600	...	...	252	1,732	768	2,752	3,477
31	Baranagar	78	...	...	...	...	...	...	...	90	.	...	...	372	180	276	828	918
32	Kamarhati	37	...	...	...	...	...	...	...	...	...	92	...	132	48	276	456	548
33	South Suburban ...	41	...	...	...	...	...	...	...	...	192	...	...	48	561	104	713	905
34	Tollygunge	24	...	...	...	...	...	...	...	...	300	...	...	...	719	84	803	1,103
35	Garden Reach	56	...	...	...	...	...	...	...	...	...	163	...	324	954	408	1,686	1,849
36	Rajpur	...	...	...	...	...	...	...	...	...	...	...	...	132	138	...	270	270
37	Baruipur	...	...	...	...	...	...	...	...	...	...	...	...	...	140	55	195	195
38	Jainagar	...	...	...	...	...	...	...	...	...	300	96	..	...	156	78	234	630
39	South Dum-Dum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	432	...	432	432
40	North Dum-Dum ...	18	...	...	...	...	...	...	...	...	...	50	...	168	...	...	168	218
41	South Barrackpore ...	21	...	...	...	...	...	...	...	24	...	...	...	...	234	...	234	258
42	Panihati	25	...	...	...	...	...	...	...	74	...	...	...	96	249	...	345	419
43	Titagarh	42	...	...	...	...	...	...	...	...	...	...	...	...	863	...	863	863
44	North Barrackpore ...	28	...	...	...	...	...	...	...	48	...	96	...	72	214	111	397	541
45	Garulia	14	...	...	...	...	...	...	...	...	...	...	...	...	288	...	288	288
46	Barasat	...	...	...	...	...	...	...	...	...	...	...	...	...	333	84	417	417
47	Naihati	32	...	...	...	...	...	...	...	..	240	40	...	132	216	28	376	656
48	Halisahar	23	...	...	...	...	...	...	...	...	...	...	...	...	300	...	300	300
49	Bhatpara	49	...	...	...	...	...	...	...	152	...	...	...	...	670	...	670	852
50	Gobordanga	...	...	...	...	...	...	...	...	...	...	...	...	...	96	48	144	144
51	Basirhat	...	...	...	...	...	...	...	...	60	...	...	...	72	250	206	528	588
52	Baduria	...	...	...	...	...	...	..	...	...	...	...	...	48	156	18	222	222
53	Taki	...	...	...	...	...	...	...	...	...	...	...	...	30	84	...	114	114

(a) Excludes Rs. 60 paid to a library.
(b) Excludes Rs. 69 paid to Raniganj library.
(c) Includes Rs. 86 for Muktabs.
(d) Excludes Rs. 55 paid to the Town Hall Library.
(e) Represents Municipal expenditure on education only and excludes expenditure on the College Department.
(f) Excludes Rs. 90 paid to a library.
(u) ,, Rs. 25 ditto.
(v) ,, Rs. 135 paid to libraries.
(f) Excludes Rs. 60 paid to library.
(g) Includes Rs. 109 for Muktabs.
(h) Represents the expenditure in full twelve months and excludes Rs. 50 paid to library.
(i) For Sanskrit tol Rs. 124, and for Muktab Rs. 45.
(w) Excludes Rs. 108 paid to libraries.
(x) ,, Rs. 180 ditto.
(y) Rupees. 4 was paid out of the general fund of the Municipality over and above the allotment for Primary education.

DIX E.

Municipalities in the Bengal Presidency during the year ending 31st March 1916.

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	5,449	127	5,576	...	...	192	...	1,444	...	7,212	22,872	879 (a)	1·01
...	...	...	...	...	...	...	...	...	...	75	...	...	75	311	311	2·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	416	416	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	355 (b)	175	4·1
...	...	...	...	...	...	...	...	...	...	82	...	...	82	1,148	574	3·3
...	...	...	...	...	200	200	...	...	...	144	...	...	344	975 (d)	752	2·1
...	...	...	...	...	8	8	...	...	...	...	...	...	8	617	317	2·74
...	...	...	...	...	36	36	...	25	...	...	...	...	61	746	625	2·8
...	...	...	...	...	...	...	...	...	...	17	96	...	113	928	675	5·05
...	...	...	...	...	23	23	...	...	...	44	...	...	67	775 (e)	355	5·5
...	...	...	...	1,343	...	1,343	...	40	...	...	...	...	1,383	3,682	1,096	1·9
...	...	...	...	...	...	...	...	30	...	...	...	...	30	436	340	4·1
...	...	...	...	...	...	...	...	20	...	...	...	...	20	772	412	4·4
...	...	...	...	...	...	...	...	21	...	...	...	...	21	606	306	5·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	458	338	8·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	132	3·5
...	...	...	...	...	...	...	...	8	...	...	...	...	8	228 (f)	228	3·6
...	...	...	...	...	35	35	...	...	...	40	...	...	75	1,244 (h)	1,118	2·6
...	...	51	51	...	30	30	...	...	...	45	...	...	75	2,696	1,400	3·07
...	...	...	...	...	...	...	...	...	...	...	...	...	...	790 (k)	375	4·4
...	...	...	...	...	...	...	...	...	...	40	...	...	40	456	338	2·5
...	...	...	...	...	...	...	...	(m) 28	...	25	...	...	53	1,532 (o)	789	3·7
...	...	...	...	...	32	32	...	...	...	23 (q)	...	...	55	1,177	616	2·4
...	...	...	...	...	12	12	...	...	...	10	...	...	22	366	222	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	339	224	2·7
...	...	...	...	...	50	50	...	...	...	12	...	15	77	637 (r)	505	7·2
...	128	21	149	...	100	100	...	26	...	125	...	...	251	11,746 (s)	8,006	1·7
72	...	...	72	250	...	250	...	...	...	20	...	...	270	1,996	968	3·39
72	128	72	272	7,042	653	7,695	...	198	192	702	1,540	15	10,342	58,515	22,492	2·2
...	...	215	215	...	20	20	...	...	...	26	...	...	46	(l) 6,379	4,544	2·5
...	...	...	...	4,000	18	4,018	...	...	...	85	...	43	4,146	7,722 (u)	2,987	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	996 (v)	906	2·5
...	...	...	...	...	...	...	...	...	...	2	...	...	2	587 (w)	495	3·4
...	...	...	...	...	9	9	...	27	...	...	...	...	36	982	790	2·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,127	827	3·3
...	...	...	...	...	49	49	...	...	...	17	...	...	66	1,971	1,808	3·01
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	3·4
...	...	...	...	...	20	20	...	...	...	9	...	...	29	224	224	3·3
...	...	...	...	...	16	16	...	...	...	...	...	...	16	646	250	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	432	432	2·6
...	...	...	...	...	...	...	...	24	...	...	...	...	24	260 (f)	210	4·06
...	...	...	...	...	4	4	...	...	...	...	...	...	4	283	259	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	444	370	4·1
...	...	...	...	...	114	114	...	...	...	...	...	1	115	1,020	1,020	3·0
...	...	...	...	...	...	...	...	18	...	...	...	...	18	587	443	5·2
...	...	...	...	...	...	...	...	...	...	...	...	24	24	326	326	3·03
...	...	...	...	...	...	...	...	...	...	...	...	...	...	417	417	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	688	408	3·1
...	...	...	...	...	80	80	...	...	...	...	...	...	80	403	403	2·4
...	...	...	...	...	...	...	...	...	...	...	...	36	36	947	755	1·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	144	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	588	528	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	222	222	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	114 (e)	114	4·08

(*j*) Grant to Sanskrit tol.
(*k*) Excludes Rs. 46 paid to library.
(*l*) For grant to Sanskrit Rs. 180; for grant to Muktab Rs. 79.
(*m*) Muktab.
(*n*) Grant to Sanskrit tol.
(*o*) Excludes Rs. 70 paid to library.
(*p*) For Sanskrit tol.
(*q*) For prize for girls' school.
(*r*) Excludes Rs. 1,524 paid to library.
(*s*) Excludes Rs. 295 paid to library.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	MAINTAINED OR MANAGED BY MUNICIPALITIES.							AIDED BY MUNICIPALITIES.								
			Technical and other special schools.	Arts colleges.	High schools, including schools managed by Joint-Committee.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High Schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	PRESIDENCY DIVISION —*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54	Budge-Budge	37	...	...	...	...	...	...	...	...	...	240	...	...	924	324	1,248	1,488
55	Krishnagar	...	...	...	...	...	...	...	...	24	...	...	...	...	604	396	1,000	1,024
56	Santipur	...	...	...	5,585	...	...	...	5,585	120	...	372	156	...	1,070	...	1,070	1,718
57	Ranaghat	...	...	...	...	...	...	...	...	60	...	...	...	150	81	156	387	447
58	Nabadwip	...	...	...	...	...	...	...	...	...	300	120	...	156	171	144	471	891
59	Kushtia	...	...	...	...	...	...	...	...	...	100	...	...	110	90	106	306	406
60	Kumarkhali	...	...	...	...	...	...	...	...	72	...	...	...	72	...	72	144	216
61	Meherpur	...	...	...	...	...	...	...	...	...	50	...	...	98	97	33	226	276
62	Birnagar	...	...	...	...	...	...	...	...	36	...	...	...	130	...	...	130	166
63	Chakdah	...	...	...	...	...	...	...	...	24	...	...	...	...	150	30	180	204
64	Berhampur	...	...	...	...	...	...	...	...	...	...	...	...	137	392	240	769	769
65	Murshidabad	...	...	...	...	...	...	...	...	144	...	...	...	60	240	324	624	768
66	Azimganj	...	...	...	...	...	...	...	...	88	...	...	...	...	230	156	386	474
67	Jangipur	...	...	...	...	...	...	...	...	...	...	...	...	...	276	228	504	504
68	Kandi	...	...	...	...	...	...	...	...	60	...	...	...	120	180	36	336	396
69	Dhulian	...	...	...	...	...	...	...	...	...	...	...	...	65	113	50	228	228
70	Jessore	...	...	...	...	...	...	...	...	...	...	...	...	108	375	208	691	691
71	Kotchandpur	...	...	...	...	...	...	...	...	...	504	...	...	...	230	...	230	734
72	Maheshpur	...	...	...	...	...	...	...	...	48	120	...	...	...	90	60	150	318
73	Khulna	...	...	...	...	...	...	...	...	48	...	...	360	192	215	108	515	923
74	Satkhira	...	...	...	...	...	...	...	...	72	...	...	...	48	131	60	239	311
75	Debhatta	...	...	...	...	...	...	...	...	...	...	...	...	60	70	70	200	200
	Divisional Total ...	798	...	...	5,585	...	...	...	5,585	1,829	3,906	1,269	516	3,892	17,252	6,649	27,793	35,313
	DACCA DIVISION.																	
76	Dacca	...	...	...	...	...	...	...	...	180	...	...	...	396	2,170	3,656	6,222	6,402
77	Narayanganj	...	...	...	...	...	2,224	...	2,224	...	...	...	...	239	318	319	876	876
78	Mymensingh	...	...	...	...	...	...	...	...	612	...	...	...	228	156	394	778	1,390
79	Muktagacha	...	...	...	...	...	...	...	...	...	...	...	...	132	...	204	336	336
80	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	96	168	188	452	452
81	Sherpur	...	...	...	...	...	...	...	...	...	...	...	...	...	396	60	456	456
82	Kishorganj	...	...	...	...	...	...	...	...	...	...	...	...	...	180	186	366	366
83	Bazitpur	...	...	...	...	...	...	...	...	...	...	...	...	27	113	64	204	204
84	Netrakona	...	...	...	...	...	...	...	...	...	...	...	...	...	156	240	396	396
85	Tangail	...	...	...	...	...	...	...	...	...	...	...	...	...	324	297	621	621
86	Faridpur	...	...	...	...	...	...	...	...	...	...	...	...	...	276	270	546	546
87	Madaripur	...	...	...	...	...	...	500	500	...	...	...	...	...	250	276	526	526
88	Barisal	...	...	...	...	...	...	...	...	96	...	165	...	494	67	156	717	978
89	Nalchiti	...	...	...	...	...	...	60	60	...	...	...	...	...	...	...	...	...
90	Jhalakati	...	...	...	...	...	...	...	...	...	...	...	...	198	...	...	198	198
91	Pirojpur	...	...	...	...	...	...	...	...	42	...	...	...	84	114	96	294	336
92	Patuakhali	...	...	...	...	...	...	...	...	...	...	409	...	54	32	36	122	531
	Divisional Total ...	...	...	...	...	...	2,224	560	2,784	930	...	574	...	1,948	4,720	6,442	13,110	14,614
	CHITTAGONG DIVISION.																	
93	Chittagong	366	...	...	12,346	...	...	...	12,346	1,045	...	...	...	96	1,344	420	1,860	2,905
94	Cox's Bazar	...	...	...	...	...	...	...	...	...	...	...	...	...	205	336	541	541
95	Comilla	...	...	...	...	...	...	...	...	...	...	...	...	204	312	132	648	648
96	Brahmanbaria ...	...	...	...	...	...	...	...	...	...	...	120	...	...	398	84	482	602
97	Chandpur	...	...	...	...	...	...	...	...	...	...	...	...	300	198	726	1,224	1,224
98	Noakhali	...	...	...	...	...	...	...	...	60	...	...	...	...	192	90	282	342
	Total ...	366	...	...	12,346	...	...	...	12,346	1,105	...	120	...	600	2,649	1,788	5,037	6,262
	RAJSHAHI DIVISION.																	
99	Rampur Boalia ...	204	...	...	...	...	...	...	...	...	...	...	72	...	596	252	848	920
100	Nator	...	...	...	...	...	...	...	...	60	...	120	...	120	144	...	264	444
101	Dinajpur	...	...	...	...	3,007	...	1,173	4,180	238	...	...	237	...	161	26	187	662
102	Jalpaiguri	...	...	...	...	...	...	...	...	...	...	300	120	...	598	...	598	1,018
103	Rangpur	...	...	...	...	...	...	...	...	150	...	767	...	...	492	264	756	1,613
104	Bogra	...	...	...	...	2,262	...	496	2,758	180	...	96	240	96	15	240	351	867
105	Sherpur	...	...	...	...	...	...	390	390	...	...	...	...	83	...	24	107	107
106	Pabna	...	...	...	...	...	...	...	...	720	...	253	...	...	354	211	565	1,538
107	Serajganj	...	...	...	...	...	...	...	...	60	...	...	...	96	264	454	814	874
108	English Bazar ...	...	...	...	...	...	...	...	...	...	...	...	...	30	180	180	390	390
109	Old Malda ...	...	...	...	...	...	...	...	...	...	...	288	...	78	5	64	147	435
110	Nawabganj	...	...	...	...	...	...	...	...	...	...	120	...	...	72	128	200	320
111	Darjeeling	...	...	...	...	...	...	...	...	240	40	756	...	120	1,644	144	1,908	2,944
112	Kurseong	...	...	...	...	...	...	...	...	...	...	345	...	...	600	285	885	1,230
	Divisional Total ...	204	...	...	...	5,269	...	2,059	7,328	1,648	40	2,985	669	623	5,125	2,272	8,020	13,362
	GRAND TOTAL 1915-16.	2,003	...	...	33,078	6,198	2,224	3,893	45,293	9,997	7,724	7,446	1,497	10,549	40,380	21,974	72,903	99,567
	GRAND TOTAL FOR 1914-15.	2,168	...	...	25,369	5,871	1,875	5,258	38,373	11,448	6,846	6,373	1,572	10,971	37,859	21,330	70,160	96,393

(*a*) Excludes Rs. 48 paid to a library.

(*b*) Excludes Rs. 110 paid to a library.

(*d*) Excluding the figures shown

(*e*) Excluding Rs. 5 paid as

(*f*) Excluding Rs. 18 do.

DIX E—*concluded.*

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	5	5	..	...	...	31	...	...	36	1,561 (a)	1,321	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,024 (b)	1,000	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,303 (c)	1,070	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	447	387	3·1
...	...	...	...	...	...	...	...	...	...	11	...	...	11	902	482	4·2
...	...	...	...	...	16	16	...	...	...	...	...	...	16	422 (c)	322	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,6	144	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	276	226	6·08
...	...	...	...	...	...	...	...	...	...	...	...	...	...	166	130	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	180	3·8
...	...	...	...	...	40	40	...	...	...	...	...	...	40	809	809	3·4
...	...	...	...	...	111	111	...	...	...	100	...	...	211	979	835	5·8
...	...	...	...	...	16	16	...	...	...	...	...	...	16	490	402	2·4
...	...	...	...	...	62	62	...	...	...	...	...	...	62	566	561	5·3
...	...	...	...	...	19	19	...	...	...	...	...	...	19	415	355	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	691	691	3·7
...	...	...	...	...	5	5	...	...	...	...	...	...	5	739	235	3·2
...	...	...	...	...	6	6	...	...	...	...	...	...	6	324	156	4·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	923	545	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	311	239	3·2
...	...	...	...	...	200	200	...	...	...	...	...	...	200	400	400	16·7
...	...	215	215	4,000	810	4,810	...	69	...	281	...	104	5,264	47,175	29,855	3·1
...	120	158	278	...	414	414	...	38	...	...	...	...	452	7,132	6,674	3·2
...	48	...	48	...	91	91	...	...	...	60	...	48	199	3,347	1,075	2·0
24	...	...	24	...	...	...	...	...	...	...	...	...	...	1,414	802	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	336	336	3·9
24	...	...	24	...	...	...	...	...	...	4	...	...	4	480	480	3·8
48	...	...	48	...	...	...	...	...	...	...	...	...	...	504	504	5·3
24	...	...	24	...	...	...	...	...	...	...	...	...	...	390	390	4·7
22	...	...	22	...	...	...	...	...	...	...	...	...	...	226	226	6·2
24	...	...	24	...	...	...	...	...	...	...	...	...	...	420	420	6·2
40	...	...	40	...	95	95	...	...	...	25	...	...	120	(d) 781	781	6·7
43	...	...	43	...	...	...	...	...	...	...	...	...	...	589	589	4·1
24	...	...	24	...	...	...	...	...	...	...	...	...	...	(d)1,050	1,050	4·9
24	...	...	24	...	45	45	...	...	...	...	...	...	45	(d)1,047	786	2·7
...	...	...	...	...	15	15	...	...	...	15	...	...	30	(e)90	90	3·6
...	...	...	...	...	2,030	2,030	...	...	...	7	...	15	2,052	2,250	2,250	21·8
28	...	...	28	...	...	...	...	...	...	...	...	...	...	364	322	3·9
...	...	...	...	...	...	...	...	...	...	39	...	31	70	(f)601	192	3·2
325	168	158	651	...	2,690	2,690	...	38	...	150	...	94	2,972	21,021	16,967	...
120	...	...	120	487	500	987	...	...	74	...	632	24	1,717	17,454	2,870	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	541	541	3·7
...	48	...	48	...	36	36	...	...	...	12	...	...	48	744	696	3·4
48	...	...	48	...	...	...	...	...	...	...	...	...	...	650	530	3·2
69	...	...	69	...	48	48	...	...	...	40	...	...	88	1,381	1,381	5·5
48	...	...	48	...	...	...	...	...	...	...	...	...	...	390	330	3·4
285	48	...	333	487	584	1,071	...	...	74	52	632	24	1,853	21,160	6,348	3·9
...	41	...	41	...	56	56	...	...	...	48	...	...	104	1,269	1,156	3·5
4	...	20	24	...	606	606	...	...	...	48	...	18	672	1,149	940	8·3
...	33	...	33	936	1,059	1,995	...	...	45	30	92	82	2,244	7,119	2,531	·082
28	...	...	28	...	...	...	...	...	...	...	...	...	...	1,046	626	3·06
88	...	...	88	...	69	69	...	...	...	...	...	...	69	1,770	915	5·62
...	48	...	48	276	175	451	...	...	35	...	146	70	702	4,375	1,692	7·9
...	24	...	24	...	...	...	...	...	...	...	...	14	14	535	511	8·3
24	...	...	24	...	...	...	...	...	...	...	...	...	...	1,562	589	2·7
84	...	...	84	...	...	...	...	...	...	...	...	...	...	958	898	4·9
72	...	...	72	...	...	...	...	...	...	18	...	...	18	4e0	480	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	135	147	3·0
...	...	...	...	...	21	21	...	...	...	...	...	...	21	341	221	2·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,944	1,908	1·4
...	...	...	...	...	...	...	...	...	...	...	...	8	8	1,238	893	4·01
300	146	20	466	1,212	1,986	3,198	...	...	80	144	238	192	3,852	25,212	12,905	3·0
992	490	445	1,937	12,741	6,723	19,464	...	305	346	1,329	2,410	429	24,283	173,083	84,567	1·3
1,091	483	424	1,998	4,174	27,507	31,681	...	268	306	1,232	1,496	644	35,629	174,561	108,328	3·7

(c) ,, Rs. 24 paid to a library.
in column 40 of Form III.
contribution to the Deaf and Dumb school at Barisal.
ditto ditto ditto.

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each Municipality in the Bengal Presidency during the year ending 31st March 1916.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	BURDWAN DIVISION.	Rs.									
1	Burdwan ...	1,88,566	5·2	3·8	16·5	15·1	22·3	4·9	·1	15·3	12·1
2	Kalna ...	18,472	10·9	4·4	·8	4·3	34·7	·1	·6	29·7	2·09
3	Katwa ...	26,915	4·1	2·3	1·2	46·2	17·9	8·9	·3	11·7	1·5
4	Dainhat ...	5,432	12·02	4·1	...	4·3	35·06	14·06	1·4	19·2	6·5
5	Raniganj ...	20,194	7·2	6·2	2·4	13·1	28·2	13·03	·7	18·2	6·02
6	Asansol ...	52,294	5·5	6·5	1·6	12·04	41·3	17·4	·2	7·09	1·8
7	Suri ...	20,118	8·42	4·89	1·22	2·803	41·1	27·71	·61	6·76	3·34
8	Bankura ...	59,225	4·04	2·5	40·001	13·9	13·6	17·5	·2	9·5	1·2
9	Vishnupur ...	15,350	8·03	4·5	3·8	·4	41·2	11·3	1·3	13·6	6·04
10	Sonamukhi ...	10,678	9·4	4·7	10·4	·3	22·1	27·4	1·3	5·3	7·2
11	Midnapore ...	1,22,405	4·8	2·7	2·4	3·9	20·2	16·01	·2	6·005	39·2
12	Tamluk ...	12,589	8·9	4·2	2·8	2·7	36·2	22·2	·6	13·6	3·4
13	Ghatal ...	17,354	5·6	2·6	1·7	·2	14·9	51·2	·8	15·5	4·4
14	Chandrakona ...	6,260	12·1	7·5	2·01	6·3	13·8	29·2	2·01	9·6	10·4
15	Ramjibanpur ...	5,139	13·01	6·8	...	4·5	13·2	29·2	·8	19·8	8·9
16	Khirpai ...	4,587	13·08	3·9	18·1	...	9·1	34·8	·2	12·8	5·4
17	Kharar ...	8,753	7·3	3·01	20·7	2·2	16·8	32·3	·5	23·7	2·6
18	Hooghly-Chinsura	1,02,951	5·6	5·5	33·8	4·01	28·8	1·8	·2	8·2	1·2
19	Serampore (*a*) ...	1,07,935	5·7	3·3	25·9	11·2	26·4	8·6	·2	8·8	2·5
20	Rishra-Konnagore.	11,575	7·07	4·7	...	11·4	44·8	...	·4	20·1	6·8
21	Uttarpara ...	19,007	12·5	6·06	15·5	4·4	37·3	3·1	·4	14·2	2·6
22	Baidyabati ...	29,749	12·5	7·6	·6	8·6	40·08	3·8	·5	13·2	5·1
23	Bhadreswar ...	56,421	6·27	2·37	...	29·5	28·31	8·83	·27	19·49	2·21
24	Kotrung ...	9,728	12·04	13·1	3·6	·4	45·9	...	·5	4·1	3·7
25	Bansberia ...	7,648	11·5	4·5	...	5·4	21·4	...	·6	40·3	4·4
26	Arambagh ...	9,314	9·1	5·3	1·5	1·07	27·2	34·5	·7	9·6	6·8
27	Howrah ...	11,43,386	11·5	8·69	23·96	4·84	23·37	1·79	·19	10·92	1·16
28	Bally ...	47,883	11·97	7·51	2·47	6·5	35·83	5·58	·33	21·45	4·78
	Divisional Total...	21,39,928	9·2	6·6	19·01	8·2	24·9	5·9	·27	11·6	4·9
	PRESIDENCY DIVISION.										
29	Cossipore-Chitpur	3,43,134	6·8	9·5	17·1	4·4	26·02	3·3	·2	14·9	1·8
30	Maniktala ...	1,72,766	7·4	7·1	20·5	2·8	30·6	3·5	·3	13·1	4·4
31	Baranagar ...	60,533	7·6	9·6	1·9	6·01	48·8	1·6	·3	11·7	1·6
32	Kamarhati ...	25,181	11·8	8·1	...	3·8	42·6	...	·6	22·08	2·8
33	South Suburban	41,172	10·1	3·2	7·8	1·5	21·1	6·7	1·1	39·9	2·6
34	Tollyganj ...	32,509	10·3	5·4	11·5	8·8	29·4	·07	·8	23·5	3·4
35	Garden Reach ...	1,10,969	6·1	3·4	16·3	6·8	30·7	1·6	·8	21·4	1·7
36	Rajpur ...	10,775	12·1	7·5	·0001	1·6	35·1	12·09	·6	25·03	2·5
37	Baruipur ...	11,545	8·07	2·5	·3	34·2	22·4	13·9	·7	7·6	1·9
38	Jainagar ...	7,671	10·01	10·4	...	4·2	26·2	18·6	·8	16·2	8·4
39	South Dum Dum	16,523	12·5	5·9	11·9	3·5	27·4	7·9	·6	22·8	2·6
40	North ,,	6,318	20·08	4·7	...	1·9	15·1	15·9	·6	34·7	4·1
41	South Barrackpore.	13,779	9·9	...	...	6·8	36·5	6·2	·7	34·4	2·02
42	Panihati ...	13,367	10·4	·5	...	10·6	34·05	12·8	·6	19·2	3·3
43	Titagarh ...	54,542	7·9	1·6	·6	5·3	55·3	1·3	·5	19·5	1·8

(*a*) The figures have been calculated on the expenditure for full twelve months.

Expenditure from Loan Funds—

	Rs.
Katwa	15,000
Bankura	5,311
Kharar	1,500
Howrah	63,235

APPENDIX F—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PRESIDENCY DIVISION—*concluded.*	Rs.									
44	North Barrackpore.	14,392	10·06	...	...	·5	44·7	7·8	·5	22·1	4·08
45	Garulia ...	15,334	15·5	2·4	...	2·7	44·06	9·5	·5	9·8	2·1
46	Barasat ...	14,768	9·9	2·9	2·2	5·3	22·3	23·1	·5	17·2	2·8
47	Naihati ...	21,075	9·5	6·05	·2	1·5	44·5	5·3	·7	24·7	3·2
48	Halisahar ...	12,569	14·4	9·4	1·7	·4	41·1	7·6	·9	12·7	3·2
49	Bhatpara ...	53,393	5·9	3·9	·8	21·6	39·8	2·5	·5	15·3	1·7
50	Gobordanga ...	3,911	18·6	3·2	5·2	3·6	15·2	...	1·8	36·1	3·6
51	Basirhat ...	17,130	14·7	2·9	1·4	2·4	18·0	20·2	1·8	21·1	5·8
52	Baduria ...	4,900	18·9	2·5	6·1	4·4	12·02	23·4	1·6	17·6	4·5
53	Taki ...	2,981	17·04	1·2	1·04	4·1	3·4	10·7	1·4	46·2	3·8
54	Budge-Budge ...	45,466	8·4	9·3	5.1	...	30·5	10 9	·4	23·2	3·8
55	Krishnagar ...	66,130	5·1	2·9	1·1	·4	31·2	26·4	·2	21·7	1·6
56	Santipur ...	48,222	7·9	6·2	·3	4·1	34·8	4·9	·3	16·5	15·3
57	Ranaghat ...	18,762	6·4	3·6	1·02	4 3	36·6	16·9	·5	21·2	2·5
58	Nabadwip ...	22,526	6·7	3·8	·2	·8	44·8	10·03	·4	22·6	4·0
59	Kushtia ...	24,275	5·6	3·7	·08	29·4	19·02	18·5	·2	14·5	1·7
60	Kumarkhali ...	5,983	11·3	4·9	1·01	2·3	40·8	11·5	·8	19·1	4·0
61	Meherpur ...	4,690	13·7	4·02	3 2	...	6·5	36·4	·8	15·01	5·8
62	Birnagar ...	4,512	14·7	2·01	·5	4·8	6·8	32·2	·5	11·3	3·6
63	Chakdah ...	4,772	16·2	2·09	4·4	3·6	6·6	37·3	·8	19·04	4·2
64	Berhampur ...	1,30,820	3·8	2·4	23·1	3·9	16·8	34·7	·2	10·0	·6
65	Murshidabad ...	29,276	6·1	5·2	3·8	6·0	33·0	22·5	·4	13·1	3·3
66	Azimganj ...	27,678	6·6	6·6	·06	5 9	39·7	14·2	·4	17·8	1·7
67	Jangipur ...	19,822	5·7	3·7	4·5	5·0	21·8	35·8	·6	16·0	2·8
68	Kandi ...	12,246	9·0	8·6	...	6·7	29·3	...	1·07	35·9	3·3
69	Dhulian ...	6,770	10·2	1·4	...	4·9	5·4	28·5	1·4	41·8	3·3
70	Jessore ...	34,047	5·5	4·6	13·7	3·3	21·1	20·8	·3	14·5	2·0
71	Kotchandpur ...	7,674	11·8	5·3	·5	1·9	25·6	25·9	·9	13·4	9 6
72	Maheshpur ...	3,405	16·5	8·6	2·8	1·9	9·4	26·7	·8	16·3	9 5
73	Khulna ...	29,189	9·2	2·0	14·6	2·9	40·3	6·3	·3	14·6	3·2
74	Satkhira ...	10,380	11·0	5·0	9·2	2·8	27·2	20·8	·5	18·1	2·9
75	Debhatta ...	2,545	19·6	·5	·3	3·5	5·1	3·7	1·1	42·5	15·7
	Divisional Total	16,33,427	7·7	5·7	10·4	5·2	30·3	10·1	·4	17·5	2·9
	DACCA DIVISION.										
76	Dacca ...	3,48,486	5·3	4·8	8·3	2·9	37·5	3·2	·3	21·1	2·05
77	Narayanganj ...	1,13,376	6·0	4·1	19·8	3·5	35·9	2·9	·3	11·0	2·9
78	Mymensingh ...	69,262	6·8	5·2	26·4	5·4	32·4	6·5	·2	8·3	2·04
79	Muktagacha ...	12,370	11·0	7·3	5·7	1·7	33·3	·5	·7	30·8	2·7
80	Jamalpur ...	18,170	1 ·0	6·2	3·9	2·8	36·8	7·2	·7	25·6	2·6
81	Sherpur ...	13,491	11·0	5·3	2·1	1·4	37·6	9·6	7	18·9	3·7
82	Kishorganj ...	11,470	11·0	7·9	6·9	2·8	41·2	6·4	·6	15·6	3·4
83	Bazitpur ...	4,966	14·1	8·7	4·2	·8	18·5	11·0	1·7	32·9	4·5
84	Netrakona ...	10,499	9·7	5·2	2·0	1·4	50·9	4·6	·7	18·4	4·0
85	Tangail ...	18,602	9 0	6·5	2·8	6·4	19·6	3·8	·5	28·0	4·8
86	Faridpur ...	30,661	8·9	9·9	11·5	·9	40·09	3·1	·4	14·4	1·9
87	Madaripur ...	25,651	6·5	8·6	3·7	·5	22·0	3·3	·3	36·8	4·3
88	Barisal ...	76,060	4·4	3·9	34·3	1·4	26·0	2·6	·2	18·1	1·4
89	Nalchiti ...	4,078	14·5	10·7	15·8	14·4	3· 6	11·0	1·2	24·2	2·3
90	Jhalakati ...	16,483	6·3	5·8	1·4	10·5	31 0	10·9	·5	16·6	13·6
91	Pirojpur ...	9,711	10·7	8·9	9·7	·7	21 7	13·4	1·2	15·3	3·7
92	Patuakhali ...	6,328	14·9	12·3	5 9	13·3	3 1	9·5	1·2	24·3	9·8
	Divisional Total...	7,89,664	6·5	5·4	13·4	3·2	34·2	4·0	·3	18·7	2·7

Expenditure from loan funds—
(*a*) Garulia drainage scheme Rs. 886.
(*b*) Ranaghat drainage scheme Rs. 131

APPENDIX F—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	CHITTAGONG DIVISION.	Rs.									
93	Chittagong ...	2,29,624*	3·9	1·8	46·03	1·1	15·4	1·1	·08	18·5	7·7
94	Cox's Bazar ...	8,301	8·2	4·2	2·8	1·4	20·5	6·9	·7	24·4	6·8
95	Comilla ...	32,269	7·4	6·2	2·6	6·7	44·3	7·1	·1	20·05	2·5
96	Brahmanbaria ...	19,592	6·8	3·4	9·7	3·04	29·3	7·6	·4	29·7	3·3
97	Chandpur ...	43,253	5·2	6·5	18·5	3·8	36·3	3·4	·2	16·3	3·1
98	Noakhali ...	17,141	10·4	6·4	3·4	7·1	44·5	8·7	·7	11·2	2·2
	Divisional Total...	3,50,180	5·02	3·2	33·4	2·4	23·03	2·8	·1	18·8	6·1
	RAJSHAHI DIVISION.										
99	Rampur-Boalia...	51,954	8·9	6·0	3·2	7·2	38·6	8·0	·4	20·0	2·7
100	Nator ...	17,961	11·6	8·1	1·6	·6	33·3	5·0	·7	22·7	6·7
101	Dinajpur ...	60,414	6·9	5·8	·79	2·6	38·9	5·9	·24	21·7	11·8
102	Jalpaiguri ...	28,976	9·0	8·1	·9	2·1	44·0	8·7	·6	15·1	3·6
103	Rangpur ...	51,975	6·8	6·8	1·7	8·7	36·3	11·4	·6	15·4	4·1
104	Bogra ...	35,412	8·1	7·8	2·3	3·6	38·0	5·0	·4	16·7	12·6
105	Sherpur ...	9,815	12·1	9·6	1·2	3·7	31·4	14·3	·7	12·6	5·4
106	Pabna ...	38,372	7·4	6·3	26·09	3·6	27·6	9·4	·3	29·7	4·4
107	Serajganj ...	26,350	7·6	6·5	3·9	2·6	28·4	13·5	·7	3·8	3·6
108	English Bazar ...	23,723	8·6	5·3	·03	10·2	40·2	8·4	·8	20·6	2·02
109	Old-Malda ...	4,515	15·9	7·3	·2	·2	15·7	10·6	·5	32·07	9·6
110	Nawabganj ...	11,326	11·8	5·3	12·0	·2	17·6	16·8	1·7	30·6	3·0
111	Darjeeling ...	2,88,187†	10·7	19·5	6·4	1·6	14·1	6·1	·192	16·7	1·0
112	Kurseong ...	39,606	6·9	6·2	12·8	18·6	26·5	14·3	·3	4·1	3·1
	Divisional Total...	6,88,586	9·3	12·0	5·9	4·2	26·1	7·9	·3	16·9	3·8
	GRAND TOTAL ...	56,61,785	8·1	6·6	16·99	5·8	27·8	6·9	·35	15·4	3·9
	GRAND TOTAL FOR 1914-15.	51,72,207	7·9	5·9	13·7	12·9	26·6	6·2	·3	14·5	3·7

* Expenditure from loan-funds on Chittagong Water-works scheme Rs. 1,10,000.
† Expenditure from loan funds, Darjeeling, Rs. 41.

APPENDIX G.

Statement showing the financial position of the Municipalities which were

Serial number of Municipality.	Name of Municipality.	Amount of loan sanctioned—		Receipts.					Expendi	
		From Government	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Burdwan Division.									
1	Burdwan ...	...	1,50,000	22,944	1,77,425	18,461	...	2,18,830	1,88,083	...
3	Katwa ...	30,000	...	45,521	16,090	6,032	...	67,643	25,763	15,000
8	Bankura ...	38,500	...	29,692	53,185	11,716	5,000	99,593	58,003	5,311
17	Kharar ...	2,500	...	5,340	7,071	1 598	...	14,009	8,696	1,500
18	Hooghly-Chinsura	2,15,000	...	9,698	1,03,427	3,004	...	1,16,129	95,521	...
19	Serampore† ...	40,000	...	...	60,593	11,578	...	72,171	51,102	...
25	Bansberia ...	...	...	453	8,117	80	...	8,650	7,638	...
27	Howrah ...	35,86,000	...	4,50,576	10,83,028	86,762	1,00,000	17,20,366	10,45,728	63,235
28	Bally	...	2,000	5,378	44,237	7,819	2,000	59,434	47,883	...
	Presidency Division.									
29	Cossipore-Chitpur...	61,000	...	1,00,147	3,55,721	10,883	...	4,66,751	3,41,420	...
30	Maniktala ...	1,00,000	...	44,786	1,73,925	63,063	...	2,81,774	1,69,542	..
31	Baranagar ...	40,000	...	17,021	62,053	3,507	...	82,581	59,277	...
33	South Suburban ...	29,000	...	5,113	41,535	852	...	47,500	40,650	...
34	Tollygunge ...	23,000	...	5,820	35,756	1,913	...	43,489	32,043	...
37	Baruipur ...	17,000	..	6,262	8,958	165	...	15,385	11,067	...
42	Panihati ...	5,750	...	2,757	13,244	492	...	16,493	13,342	...
43	Titagarh ...	78,000	...	15,635	62,761	5,331	...	83,727	52,747	...
45	Garulia ...	31,000	...	10,537	19,188	443	...	30,168	14,389	886
46	Barasat ...	15,000	...	4,287	14,221	2,899	...	21,407	14.347	...
47	Naihati ...	5,000	...	27,037	17,640	2,852	...	47,529	20,913	...
49	Bhatpara ...	70,000	...	34,527	57,357	2,050	...	93,934	51,268	...
51	Basirhat ...	6,000	...	1,831	9,332	77	...	11,240	9,956	...
54	Budge Budge ...	20,000	...	6,602	43,442	4,167	...	54,211	44,897	...
57	Ranaghat ...	16,000	...	17,657	20,805	2,396	...	40,858	18,195	131
59	Kushtia ...	10,000	...	15,505	17,949	4,295	...	37,749	23,892	...
64	Berhampur ...	6,000	...	56,952	1,21,299	30,565	...	2,08,816	1,30,799	...
70	Jessore ...	80,000	...	32,513	38,518	3,560	...	74,591	31,189	...
72	Maheshpur ...	1,250	...	170	3 881	593	...	4,644	3,369	...
73	Khulna ...	13,000	...	11,848	29,248	912	...	42.008	28,809	...
	Dacca Division.									
76	Dacca ...	4,20,000	...	1,08,816	3,60,743	28,672	...	4.98,231	3,36,839	...
77	Narayanganj ...	1,75,000	...	1,11,259	1,10,759	10,464	...	2,32,482	1,08,142	...
78	Mymensingh ...	26,000	...	13,015	77,378	4,255	...	94,648	68,467	...
85	Tangail ...	10,000	...	29,246	15,526	700	...	45,472	18,202	...
86	Faridpur ...	3,000	...	7,108	32,156	863	...	40,127	30,630	...
88	Barisal ...	48,000	...	13,641	65,420	3,111	13,000	95,172	61,613	13,000
	Chittagong Division									
93	Chittagong ...	1,50,000	...	2,09,740	1,27,307	21,640	60,000	4,18,687	2,27,505	1,10,000
97	Chandpur ...	...	...	21,464	47,783	5,012	...	74,259	42,694	...
	Rajshahi Division.									
102	Jalpaiguri ...	12,000	...	16,885	32,762	403	...	50,050	28,595	...
105	Sherpur ...	4,000	...	2,252	9,595	141	...	11,898	9,769	...
107	Serajganj ...	5,000	...	4,451	25,695	654	...	30,800	26,209	...
108	English Bazar ...	2,500	...	5,744	22,821	1,157	...	29,722	23,678	...
111	Darjeeling ...	11,05,585	...	1,30,553	3,10,084	22,648	...	4,63,285	2,55,961	11
112	Kurseong ...	35,000	...	10,619	41,254	9,086	...	60,959	38,663	...

* Balance of Sinking Fund Rs. 10,318.

† The loan payments shown against the Serampore Municipality in columns 12 and 13, and 13 and 19 on account of principal and interest included also Rs. 719 and

(*a*) Excess expenditure met from Government grant of 2 lakhs for water-works.

N. B.—Excluding the transactions of loans outside Government account of the Burdwan and Bally Municipalities (the accounts of which are not kept by the compiled by the Accountant-General, Bengal, small differences of a few rupees in the total between the two accounts being due to the fact that this

DIX G.

in debt in the Bengal Presidency during the year ending 31st March 1916.

TURE.					RESULTS.							
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt" excluding payments on account of loans.	5. Closing balance.	6.—Total.	A.—Excess (+) or deficit (−) of ordinary income over ordinary expenditure (II—I).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (−) of A as compared with B.	D.—Outstanding on loan account at beginning of year, excluding interest.	Amount of loan during the year.	E.—Outstanding on loan accounts at the end of year, excluding interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,100	483	12,275	16,889	2,18,830	− 10,658	1,100	483	− 12,241	12,100	...	11,000	
248	1,152	7,080	18,400	67,643	− 9,673	248	1,152	− 11,073	15,000	...	14,745	
1,227	1,222	5,573	28,257	99,593	− 4,818	1,227	1,222	− 7,267	30,871	5,000	34,644	
499	57	250	3,007	14,009	− 1,625	499	57	− 2,181	1,559	...	1,060	
10,257	7,430	572	2,349	1,16,129	+ 7,906	10,257	7,430	− 9,781	1,88,288	...	1,78,031	
1,452†	1,473†	2,783	16,824	73,633	+ 9,491	1,452	1,473	+ 8,029	37,180	...	35,728	
318	10	55	629	8,650	+ 479	318	10	+ 151	318	...	...	
1,19,110	97,658	2,08,151	1,86,484	17,20,366	+ 37,300	1,19,110	97,658	− 1,79,468	24,70,938	1,00,000	24,51,828	
400	...	5,447	5,704	59,434	− 3,646	400	...	− 4,046	...	2,000	1,600	
2,746	1,714	18,059	102,812	4,66,751	+ 14,301	2,746	1,714	+ 9,841	43,536	...	40,790	
2,530	3,224	21,598	84,880	2.81,774	+ 4,383	2,530	3,224	− 1,371	81,226	...	78,696	
1,668	1,256	5,183	15,197	82,551	+ 2,776	1,668	1,256	− 148	31,822	...	30,154	
1,598	522	4,420	4,310	47,500	+ 885	1,598	522	− 1,235	13,448	...	11,850	
1,475	466	1,223	8,282	43,489	+ 3,713	1,475	466	+ 1,772	12,007	...	10,532	
728	478	202	2,910	15,385	− 2,109	728	478	− 3,315	12,138	...	11,410	
219	25	519	2,388	16,493	− 98	219	25	− 342	685	...	466	
4,610	1,795	4,916	19,665	83,729	+ 10,014	4,610	1,795	+ 3,609	46,028	...	41,418	
1,322	945	884	11,742	30,168	+ 4,799	1,322	945	+ 2,532	23,943	...	22,621	
675	421	1,468	4,496	21,407	− 126	675	421	− 1,222	10,705	...	10,030	
204	162	2,877	23,373	47,529	− 3,273	204	162	− 3,639	4,094	...	3,890	
2,993	2,125	2,340	35,201	93,934	+ 6,089	2,993	2,125	+ 971	53,856	...	50,863	
265	174	...	845	11,240	− 624	265	174	− 1,063	4,413	...	4,148	
1,139	569	3,208	4,398	54,211	− 1,455	1,139	569	− 3,163	14,503	...	13,314	
603	567	2,513	18,849	40,858	+ 2,610	603	567	+ 1,440	14,329	...	13,726	
348	383	2,188	10,938	37,749	− 5,943	348	383	− 6,674	9,666	...	9,318	
712	21	29,294	47,990	208,816	− 9,500	712	21	− 10,223	712	...	...	
2,991	2,858	30,453	7,100	74,591	+ 7,329	2,991	2,858	+ 1,480	72,184	...	69,193	
117	36	633	489	4,644	+ 512	117	36	+ 359	925	...	808	
570	380	679	11,570	42,008	+ 439	570	380	− 511	9,642	...	9,072	
16,388	11,647	40,492	92,865	4,98,231	+23,904	16,388	11,647	− 4,131	2,90,069	...	2,73,681	
7,560	5,234	1,655	1,09,891	2,32,482	+ 2,617	7,560	5,234	− 10,177	1,32,721	...	1,25,161	
1,155	795	8,522	15,709	94,648	+ 8,911	1,155	795	+ 6,961	20,152	...	18,997	
336	400	1,117	25,417	45,472	− 2,676	336	400	− 3,412	10,090	...	9,664	
336	31	4,243	4,887	40,127	+ 1,526	336	31	+ 1,159	864	...	528	
1,587	1,447	2,700	14,825	95,172	+ 3,807	1,587	1,447	+ 773	30,026	13,000	41,439	
...	2,119	24,969	54,097	4,18,687	(a) − 1,00,198	...	2,199	...	50,000	60,000	1,10,000	
545	559	7,262	23,199	74,259	+5,089	545	559	+3,985	13,972	...	(c) 13,427	
790	381	643	19,641	50,050	+ 4,167	790	381	+ 2,996	9,738	...	8,948	
447	46	131	1,505	11,898	− 264	447	46	− 757	1,149	...	702	
225	141	3,121	1,104	30,800	− 514	225	141	− 880	3,569	...	3,344	
263	45	1,597	4,139	29,722	− 857	263	45	− 1,165	1,119	...	856	
44,429	32,226	27,875	1,02,783	4,63,285	+ 54,123	44,429	32,226	− 22,532	8,02,786	...	7,58,357	
1,044	943	10,746	9,563	60,959	+ 2,591	1,044	943	+ 604	23,838	...	22,794	

Rs. 744, respectively paid by the old Serampore Municipality. These payments have not been taken into the total figures in col. 16

Accountant-General, Bengal) the figures in columns 12, 13, 21 to 23 of this statement generally agree with those in the Annual Loan Accounts of municipalities for 1915-16 statement shows rounded figures in rupees only while the accounts of the Accountant-General, Bengal, show the amounts in rupees, annas and pies.

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